



# Monthly Financial Management Report

For the Month Ended March 31, 2015



ESTABLISHED 1842

UNION COUNTY GOVERNMENT

NORTH CAROLINA



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## Transmittal Letter

The Management of Union County, NC, is pleased to provide the *Monthly Management Report* for the month ended March 31, 2015. This report, as reflected in the table of contents, focuses primarily on the financial condition of the County. This report will, over time, evolve as additional information is included and as there is refinement.

As this is an evolving process, we welcome critiques and suggestions for improving the report and its usefulness.

The goals of this report are as follows:

*Transparency* – The information included in this report reflects the cumulative financial transactions for the County through the month indicated. Additionally, there is analysis comparing this current year to prior years.

*Communications* – The report provides a concise tool to communicate financial trends and interpretation of the financial data to the public and the County's policy makers. Additionally, the report provides a means to generate conversation concerning the data. The trend data included in the report serves to provide an indicator based approach to reviewing the information. While trends vary from year-to-year, significantly differing trends are indicative of areas that may require additional analysis or review.

*Sustainability* – This report supports the Commission's goal of sustainability by providing a basis for policy decisions throughout the year. While historically the budget was primarily discussed during the budget making process, through this report, the information will bridge the time between the budget processes.

With these goals in mind, we respectfully submit the *Monthly Management Report for the Month Ended March 31, 2015*.

Cynthia A. Coto  
County Manager

Jeffrey A. Yates  
Exec. Dir. Of Administrative Services/CFO

## **Report Highlights for March 31, 2015**

Combined expenditures outpaced revenues for all funds by \$28,651,928 for the month ending March 31, 2015. Total revenues for the month of March were \$20,038,982 and expenditures were \$48,690,910. Year to date, the County has collected \$286,891,780 in revenues and expended \$246,131,186. In comparison to FY 2014, the County is 12.77% above last year's revenues and 8.74% above last year's expenditures. Additional detailed information can be found starting on page 4 of this report.

General Fund expenditures exceeded revenues by \$22,842,828 for the month ending March 31, 2015. Total revenues for the month of March were \$12,674,414 and expenditures were \$35,517,242. Revenues have outpaced expenditures by \$3,610,899 YTD through the month ended March 31, 2015. This trend is reflective of the historical cyclical nature of the revenue collection in the General Fund. Additional detailed information can be found starting on page 14 of this report.

Current and prior years' ad valorem taxes collected for real, personal, and public utility property for the month of March 31, 2015 were \$797,998 . Based on a three year historical year to date average for the same period, the County expected to collect \$68,916,674 YTD, however, the County has collected \$69,343,386 through March 31, 2015 putting it on projection. The County is ahead of projections having collected 99.23% of total budget in the current year vs. a three year average collected at this point in time of 98.62%. Additional detailed information can be found on page 17 of this report.

Current and prior years' ad valorem taxes collected for vehicles for the month of March 31, 2015 were \$443,123 . Based on a three year historical year to date average through the same period, the County expected to have collected \$4,182,088, however, the County has collected \$4,060,277 through March 31, 2015. Collections are behind of their historical averages due to the State of North Carolina's implementation of collecting taxes with license plate and registration renewals. Therefore, prior years' collections are not a good comparison for this year and following years. Additional detailed information can be found on page 17 of this report.

As of March 31, 2015, the combined local option sales taxes of \$16,137,761 have been collected YTD. Based on the three year historical average, the County expected to have collected 49.56% of the total through the current period. The County is in line with projections, having collected 53.62% of sales tax. Additional detailed information can be found on page 18 of this report.

Water and Sewer revenues exceeded expenditures by \$890,402 during the month ended March 31, 2015. Total revenues were \$2,863,998 and expenditures were \$1,973,596. Year to date, revenues of \$24,859,932 have exceeded expenditures of \$19,800,402 by \$5,059,530. Additional detailed information can be found starting on page 20 of this report.

Water and Sewer Fund service charges collected the month of March 31, 2015 were \$2,538,619. Based on the three-year historical average, the County expected to collect \$2,016,476 for the same period. The County has collected \$21,453,385 in service charges through March 31, 2015 or roughly 72.73% of budget. Based on the three-year historical average through the same month, the County should have collected approximately \$19,608,406 or 66.48% of projected budget. Additional detailed information can be found on page 22 of this report.

Revenue for the Solid Waste Fund was \$344,558 for the month of March 31, 2015 and totals \$2,886,336 or 70.67% of projected budget year to date. The County is behind projections, having collected 2.47% less than the budgeted amount year to date. Additional detailed information can be found on page 24 of this report.

## Fiscal Indicators for March 31, 2015

Indicator	Trend	For the Month ended March 31, 20xx				
		FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
All Funds Revenue	↑	286,891,780	254,410,761	237,959,817	234,130,580	225,066,995
All Funds Expenditures	↓	246,131,186	226,354,930	195,078,009	191,449,910	190,382,602
School Budgetary Fund Cash Flow (Net)** <sup>1</sup>		27,131,544				
Ad Valorem Taxes (CY & PY's) <sup>1</sup>		101,316,465				
Ad Valorem Taxes - Vehicles (CY & PY's) <sup>1</sup>		5,758,687				
Contracts, Grants & Subsidies <sup>1</sup>		80,082,043				
General Fund Cash Flow (Net)*** <sup>1</sup>	→	3,610,899	19,494,159	34,228,785	38,409,726	26,949,750
Ad Valorem Taxes (CY & PY's) <sup>1</sup>	↑	69,343,386	144,597,672	142,654,652	142,345,699	141,221,345
Ad Valorem Taxes - Vehicles (CY & PY's) <sup>1</sup>	→	4,060,277	12,193,462	9,002,274	8,559,449	8,137,633
Local Sales Tax - 1 Cent, Article 39	↑	7,781,596	7,022,306	6,300,464	6,049,826	5,299,071
Local Sales Tax - 1/2 Cent, Article 40	↑	4,013,008	3,756,735	3,635,966	3,555,425	3,381,274
Local Sales Tax - 1/2 Cent, Article 42	↑	4,343,157	3,742,436	3,370,284	3,223,261	2,861,264
Employee Compensation	↓	27,346,526	26,190,268	24,790,304	24,688,104	25,083,209
Employee Benefits	↓	14,971,590	14,071,825	11,867,650	10,479,794	10,592,353
Operating Costs	↓	20,929,515	21,935,487	19,437,396	18,276,312	18,119,770
Contracts, Grants & Subsidies <sup>1</sup>	↓	8,677,941	69,572,824	67,514,333	65,744,831	67,162,317
Debt Service	→	40,310,330	39,266,640	40,811,232	40,927,209	39,890,073
Water and Sewer Cash Flow (Net)	↓	5,059,530	5,153,691	7,274,192	4,854,947	7,697,571
Service Charges	↑	21,453,385	18,986,475	17,783,628	16,428,465	17,361,597
Capacity and Tap Fees	↑	2,952,296	4,539,076	1,988,124	2,830,636	1,602,931
Operating Costs	↓	7,481,247	7,476,288	6,268,613	5,637,769	5,382,568
Solid Waste Revenue	→	2,886,336	3,320,170	2,996,558	2,772,838	2,506,706

\*Historical variance is based on the last 4 completed fiscal years. Debt service proceeds (refunding) are netted out of both revenues and expenditures.

\*\*First year of operation, no historical data available for trending analysis.

\*\*\*Excluded from FY 2012 is the one time Hospital Lease Revenue of \$54MM.

<sup>1</sup> The trend arrows refer to the combined amounts of the School Budgetary Fund and General Fund.



Positive Trend - more than 5% over statistical variance to the County's benefit



Neutral Trend to be Monitored - within 5% (above or below) of historical variance



Negative Trend - more than 5% under statistical variance to the County's detriment

## All Funds Report Highlights

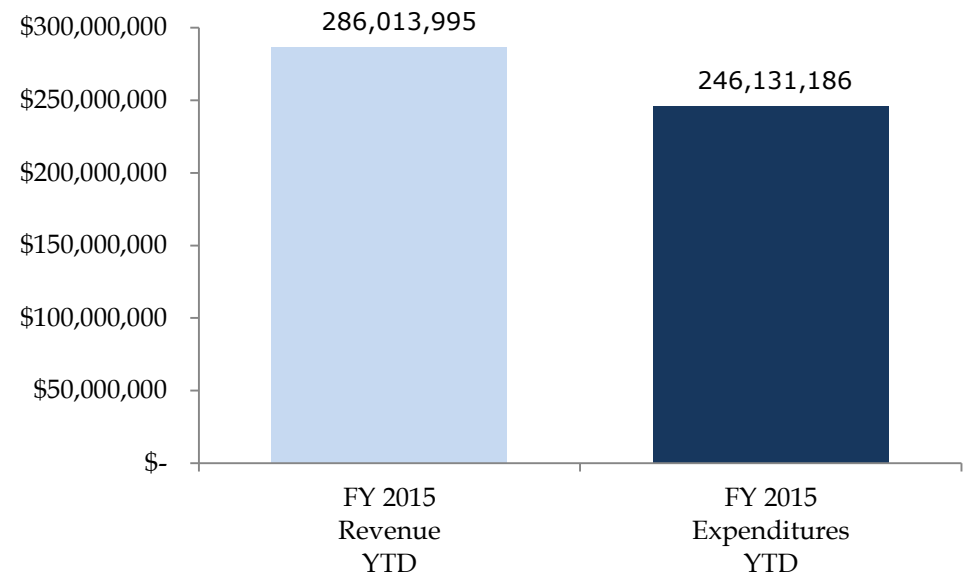
Combined fund cash flows can be deceiving, however, based on historical information the County typically runs a deficit in each of the first 3 months, and makes up most of the shortfall in the months of October and November.

In FY 2014, the County had collected \$254.41 MM through March 31st (adjusted), and had expended \$226.35 MM through the same period. The net cash flow surplus was \$28.05 MM.

In the last three fiscal years, the County has averaged collecting 78.78% of all actual revenues through the end of March and expended 71.71% through the same period. Year to date the county has collected 80.37% of budgeted revenues and expended 68.95% of budgeted expenditures. Revenues are 1.60% ahead, while expenditures are within 2.75 % behind their historical average, therefore the outlook is positive.

### All Funds Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 3,931,417	18,898,573	(14,967,156)
August	18,709,086	20,764,201	(2,055,115)
September	18,955,447	26,245,296	(7,289,849)
October	35,776,709	24,742,408	11,034,301
November	73,748,599	22,585,327	51,163,272
December	57,847,890	31,737,685	26,110,205
January	43,842,901	25,036,563	18,806,338
February	14,040,749	27,430,223	(13,389,474)
March	20,038,982	48,690,910	(28,651,928)
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 286,891,780</b>	<b>246,131,186</b>	<b>40,760,594</b>

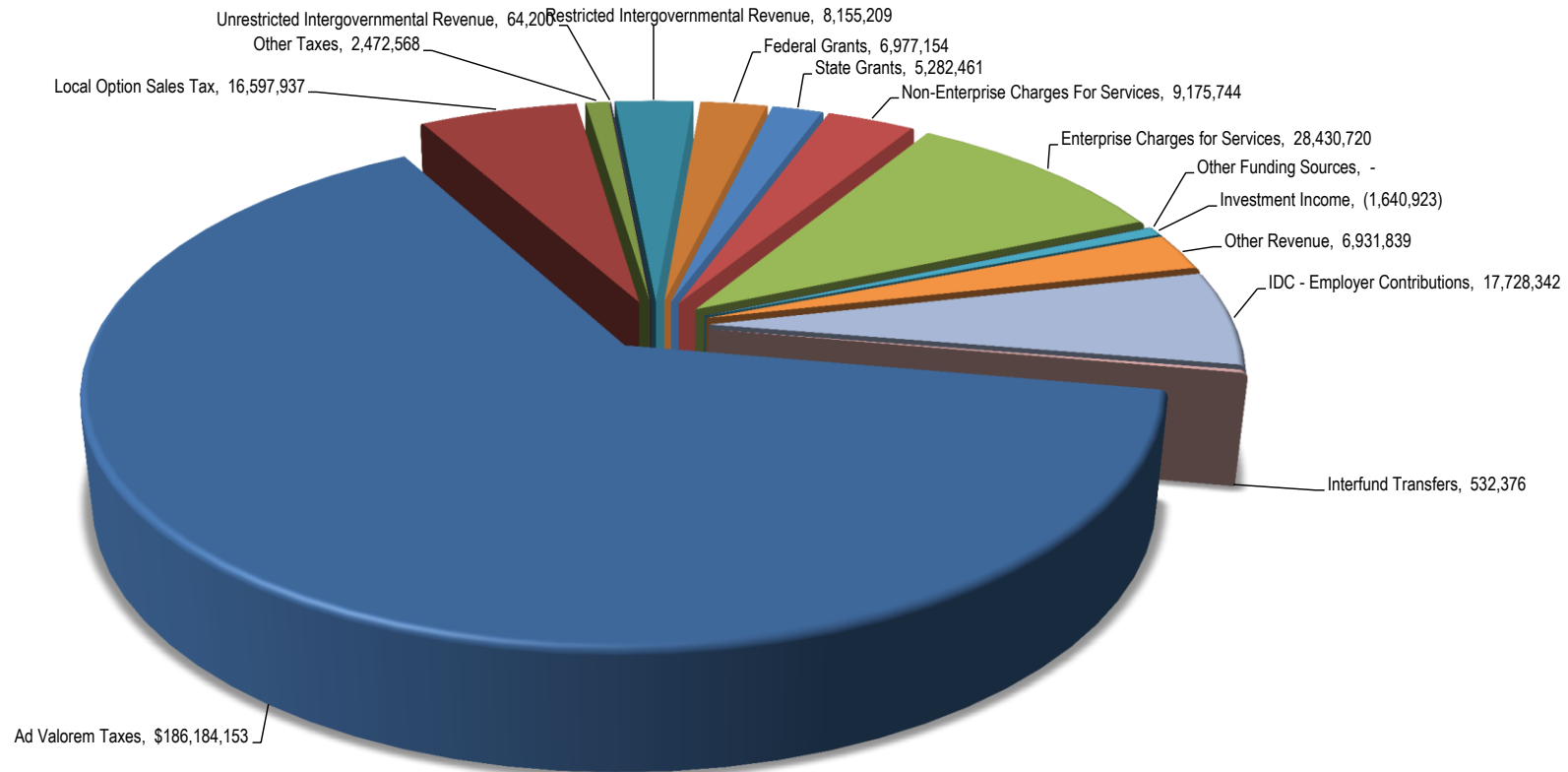


**Positive**

Revenues collected year to date are 1.60% ahead of their average, and expenditures are 2.75% behind their historical averages.

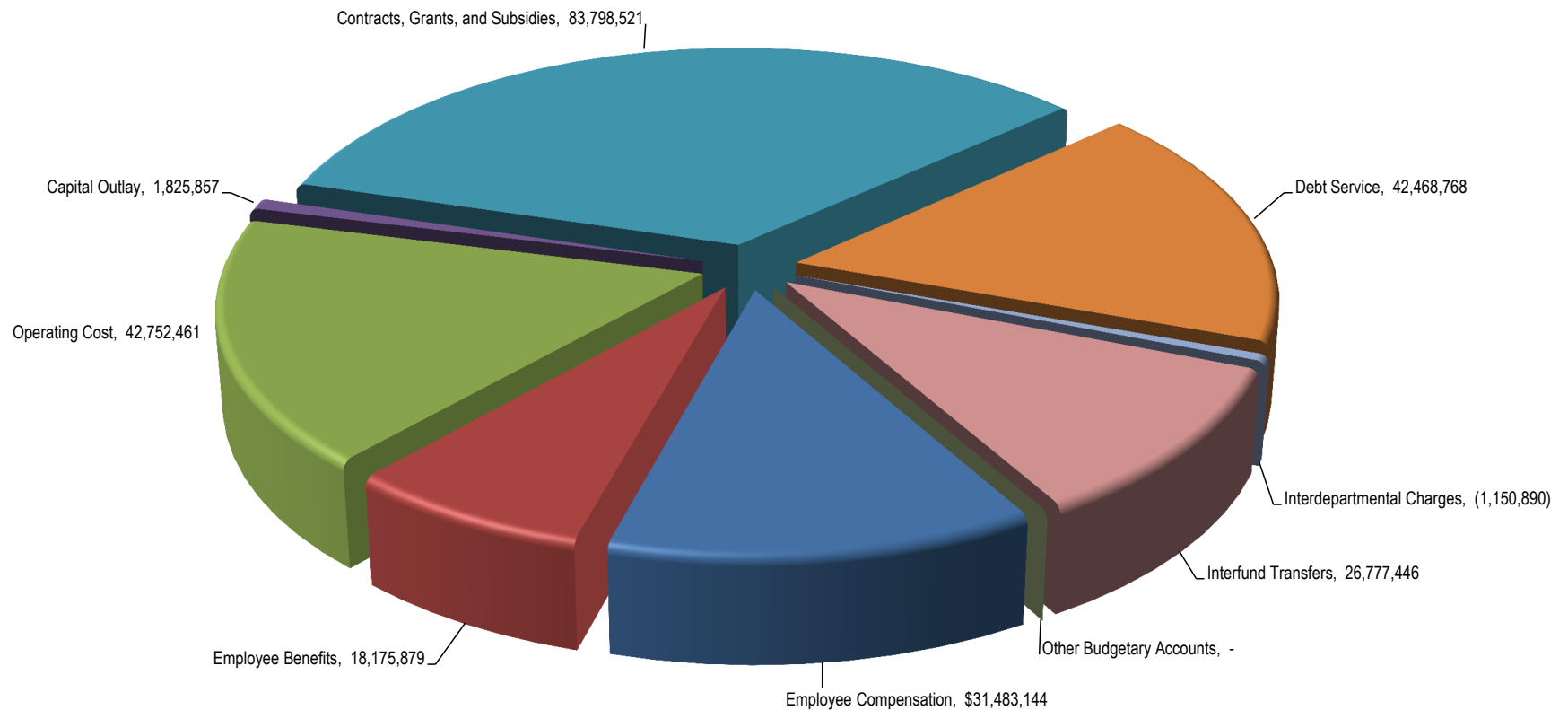
## All Funds Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend- Neutral
Ad Valorem Taxes	\$ 186,184,153	189,742,080	98.12%	96.45%	1.68%	During the past three years, the County has realized 78.78 percent of its actual revenues by March 31st. In FY 2015, the County has realized 80.37 percent of its budget estimates. Collections of ad valorem taxes, non-enterprise and enterprise charges for services, and local options sales taxes are all higher than their historic 3 year averages at this point. The implementation of three new Internal Service Funds in FY 2015 has lead to higher historical averages for interdepartmental charges (IDC) for employer contributions to the new funds.
Local Option Sales Tax	16,597,937	30,947,443	53.63%	49.70%	3.93%	
Other Taxes	2,472,568	3,813,898	64.83%	69.77%	-4.94%	
Unrestricted Intergovernmental Revenue	64,200	82,500	77.82%	64.00%	13.81%	
Restricted Intergovernmental Revenue	8,155,209	10,931,560	74.60%	70.41%	4.19%	
Federal Grants	6,977,154	12,494,598	55.84%	47.74%	8.10%	
State Grants	5,282,461	8,572,620	61.62%	128.92%	-67.30%	
Non-Enterprise Charges For Services	9,175,744	12,048,013	76.16%	69.01%	7.15%	
Enterprise Charges for Services	28,430,720	37,649,413	75.51%	67.15%	8.37%	
Other Funding Sources	-	14,318,567	0.00%	0.00%	0.00%	
Investment Income	(1,640,923)	2,360,000	-69.53%	-200.58%	131.05%	
Other Revenue	6,931,839	6,933,231	99.98%	90.54%	9.44%	
IDC - Employer Contributions	17,728,342	26,717,001	66.36%	56.83%	9.53%	
Interfund Transfers	532,376	339,282	156.91%	30.64%	126.28%	
Total YTD	\$ 286,891,780	356,950,206	80.37%	78.78%	1.60%	



# All Funds Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Neutral
Employee Compensation	\$ 31,483,144	45,247,586	69.58%	72.81%	-3.23%	During the past three years, the County has realized 71.71 percent of its actual expenditures by March 31st. In FY 2015, the County has realized 68.95 percent of its budget estimates. This is led by less than average spending on employee compensation and operating costs.
Employee Benefits	18,175,879	27,228,909	66.75%	62.68%	4.07%	
Operating Cost	42,752,461	70,898,072	60.30%	65.45%	-5.14%	
Capital Outlay	1,825,857	4,216,480	43.30%	68.08%	-24.78%	
Contracts, Grants, and Subsidies	83,798,521	110,626,784	75.75%	76.12%	-0.37%	
Debt Service	42,468,768	54,555,956	77.84%	73.70%	4.14%	
Interdepartmental Charges	(1,150,890)	(1,602,626)	71.81%	49.86%	21.96%	
Interfund Transfers	26,777,446	37,112,598	72.15%	31.65%	40.50%	
Other Budgetary Accounts	-	8,666,447	0.00%	0.00%	0.00%	
Total YTD	\$ 246,131,186	356,950,206	68.95%	71.71%	-2.75%	





## **Investment Highlights and Economic Analysis**

### **Background**

The investment policy applies to the investment of short-term operating funds. It is the general policy of Union County to commingle all available aforementioned cash into a common investment portfolio with interest and/or investment earnings allocated to the various funds on a pro-rata basis. Specifically exempted from this policy are Social Services and Jail Inmate Fund trust accounts, (whereby Union County serves as the trustee for assets belonging to others), OPEB Funds that are held in the State Treasurers Trust Fund, and bond and /or note proceeds. Regulations established by the Internal Revenue Service require local governments to exercise special treatment in the investment of bond and/or note proceeds, including the implementation of procedures designed to separately track investment earnings on the bonds and/or note proceeds for arbitrage and rebate calculations.

The primary objectives, in priority order, of the County's investment activities shall be: Safety, Liquidity, and Yield. With these priorities as the basis, the standard of prudence used by investment officials is the "prudent person" standard and is applied in the context of managing an overall portfolio.

Authority to manage the investment program is granted to the Finance Officer and is derived from G.S. 159-30.

The County purchases permitted investments through the approved "Broker/Dealer" list, in accordance with the internal control framework. Internal Controls are established through the investment policy.

Permitted investments are those which are qualified under Section 159-30 of the General Statutes of North Carolina, as amended from time to time.

### **Current Economic Conditions**

As we look at the week ahead our focus will be on the discussion surrounding the downward revisions to their economic projections. While the markets pay little attention to the data, we will keep a close eye on import price data released on Friday. US inflation is

increasingly driven by external developments rather than the US labor market.<sup>1</sup>

1. North Carolina's statewide unemployment rate seasonally adjusted was 5.3 percent in February, remaining unchanged from January's revised rate. This was a 1.2 percentage-point decrease over the year. Over the month, the unemployment rate (not seasonally adjusted) decreased in 89 of North Carolina's counties in February, increased in five, and remained unchanged in six. The attached map indicates the unemployment rates in each county as of February 2015.<sup>2</sup>

Union County's unemployment rate was 4.7 percent in February 2015. This was a decrease of 0.1 percent from January's revised rate of 4.8 percent and a decrease of 1.2 percent from February 2014. The County's unemployment rate is below the State's 5.7 percent rate (not seasonally adjusted).<sup>2</sup>

2. The Conference Board, a New York based private research group, announced Tuesday, March 31, 2015 that it's Consumer Confidence Index, which had decreased in February, improved in March. The Index now stands at 101.3 (1985=100), up from 98.8 in February. The Expectations Index increased from 90.0 last month to 96.0 in March. The Present Situation Index, however, decreased from 112.1 in February to 109.1. The Conference Board also announced on Monday, April 06, 2015, that it's, Employment Trends Index (ETI) declined slightly in March. The index now stands at 127.65, down from 127.77 in February. However, that still represents a 5.6 percent gain in the ETI compared to a year ago.<sup>3</sup>

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<sup>1</sup> US Economic Weekly, Bank of America/Merrill Lynch Friday, April 2, 2015.

<sup>2</sup> North Carolina Employment Security Commission, NC Department of Commerce – Labor and Economic Analysis Division, News Release, March 27, 2015 and April 08, 2015. This report can be found at: <http://www.ncesc1.com/PMI/rates/ratesmain.asp#county>

3. Union County's housing data is also starting to show signs of economic improvements. For July 2014 thru March 2015 there were 370 commercial permits and 2,224 residential permits issued for a total of 2,594 building permits issued county-wide, compared to July 2013 thru March of 2014 with total permits of 2,362; showing a 9.82 percent increase.<sup>4</sup>

National housing data continues to show improvement compared to 2014. Concerning building permits, "Privately-owned housing units authorized by building permits in February were at a seasonally adjusted annual rate of 1,092,000. This is 3.0 percent ( $\pm 1.7\%$ ) above the revised January rate of 1,060,000 and is 7.7 percent ( $\pm 2.0\%$ ) above the February 2014 estimate of 1,014,000. Single-family authorizations in February were at a rate of 620,000; this is 6.2 percent ( $\pm 0.9\%$ ) below the revised January figure of 661,000. Authorizations of units in buildings with five units or more were at a rate of 445,000 in February."

"Privately-owned housing starts in February were at a seasonally adjusted annual rate of 897,000. This is 17.0 percent ( $\pm 9.5\%$ ) below the revised January estimate of 1,081,000 and is 3.3 percent ( $\pm 12.5\%$ )\* below the February 2014 rate of 928,000. Single-family housing starts in February were at a rate of 593,000; this is 14.9 percent ( $\pm 10.0\%$ ) below the revised January figure of 697,000. The February rate for units in buildings with five units or more was 297,000."<sup>5</sup>

National housing data represents an indicator or overall economic health, as well as an indicator of the mind of the consumer. Increases nationally and locally in permits and starts demonstrate positive growth, which in turn leads to growth in other sections. These indices have market impact

<sup>3</sup> Additional information concerning The Conference Board and the ETI can be found at [www.conference-board.org](http://www.conference-board.org)

<sup>4</sup> The County's data includes permits issued by Union County, City of Monroe, and the Town of Waxhaw.

<sup>5</sup> Mayo, Raemeka, et Al., "New Residential Construction in January 2015", US Census Bureau News Joint Release U.S. Department of Housing and Urban Development, March 17, 2015.

as investors watch to attempt to forecast the economic future, thus moving markets higher or lower.

### ***Current Portfolio at a Glance***

Given the economic uncertainty, we believe it is prudent to continue to maintain a relatively short position in our cash flow portfolio. At this point, locking into any longer term investments would yield minimal, if any, incremental interest rate yields.

For the months of July 2014 – March 2015 the County has earned \$1,772,773 in interest. This is 75.12% of total budgeted interest income for FY 2015. The total FY 2015 budget estimate for interest income is \$2,360,000. The majority of the investment income earned for FY 2015 is gains, in the amount of \$698,126, on the OPEB Trust account.

In our Optimizer 1-3 and Optimizer 3-5 portfolios we will continue to rebalance our investment securities on a monthly basis to mirror the Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes. The Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes are ranked amongst the top ten bond mutual funds in the United States.

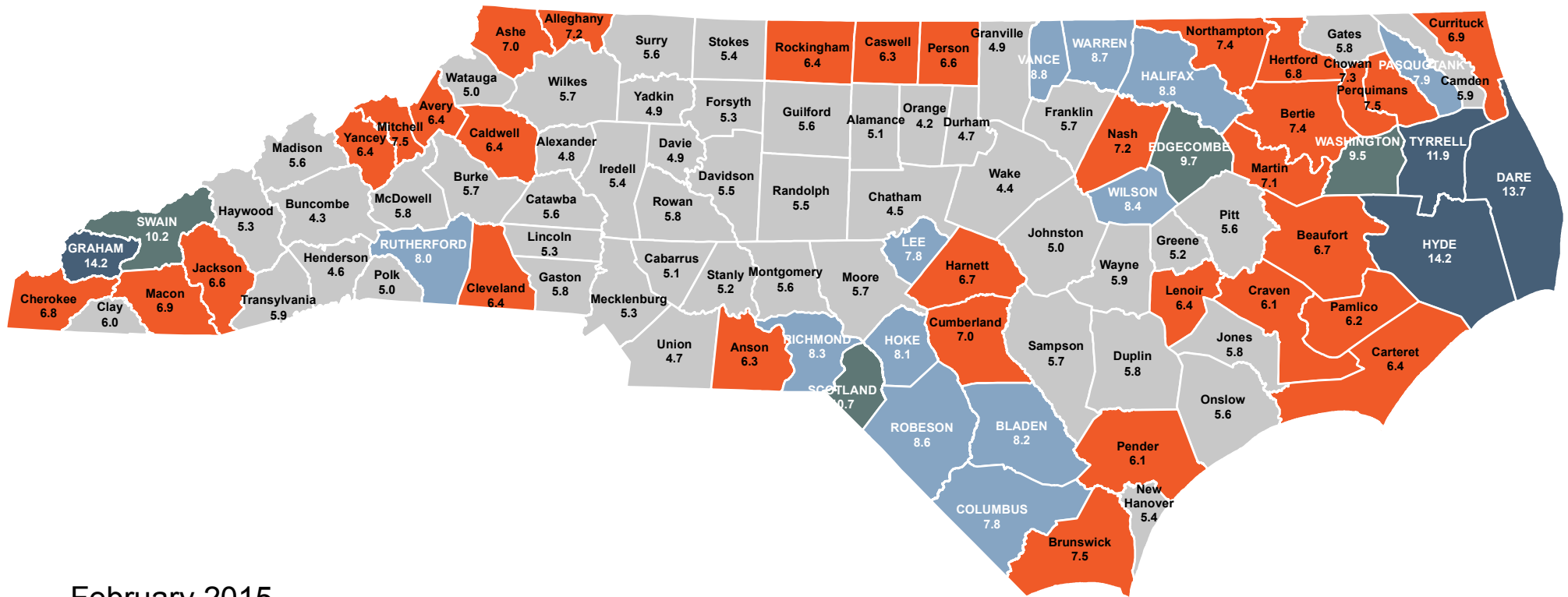
The Government Finance Officers Association Best Practice recommends using benchmarks to assess portfolio risk and return. Further recommended is to assess our portfolio performance and risk by comparing the total return of the portfolio to selected benchmarks. Union County has been doing this recommended practice for over a decade with our Optimizer Portfolios.

The attached graphs represent the amounts that are held within each portfolio and the breakdown of our portfolio by security type of investments as of March 31, 2015 compared to February 28, 2015.

As the pie charts attached indicate, we are in compliance with the North Carolina General Statute 159-30.

# North Carolina Unemployment Rates by County

## February 2015



February 2015

4.2 - 6.0

6.1 - 7.5

7.6 - 9.0

9.1 - 11.0

11.1 - 14.5

▲ 5 Counties Higher Than Previous Month

▼ 89 Counties Lower Than Previous Month

≡ 6 Counties Same as Previous Month

North Carolina Rate 5.7%  
Not Seasonally Adjusted

Note: February 2015 data are preliminary.

Prepared by Labor & Economic Analysis Division, North Carolina Department of Commerce 4\_2015



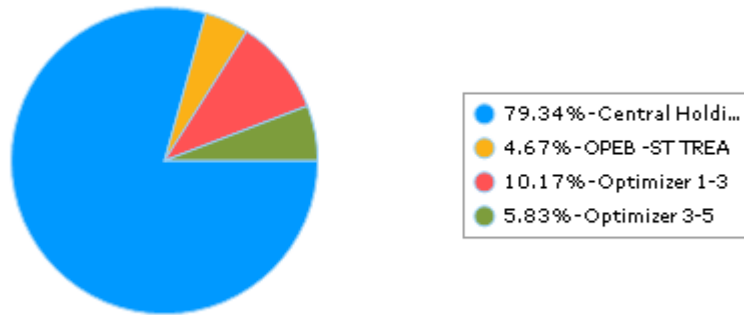
# **Union County** **Distribution by Portfolio Name - Market Value** **All Portfolios**

Begin Date: 2/28/2015, End Date: 3/31/2015

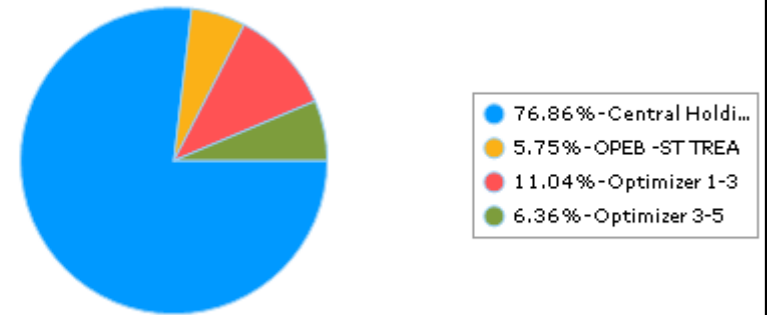
## **Portfolio Name Allocation**

Portfolio Name	Market Value 2/28/2015	% of Portfolio 2/28/2015	Market Value 3/31/2015	% of Portfolio 3/31/2015
Central Holdings	258,708,716.60	79.34	230,770,178.93	76.86
OPEB -ST TREA	15,237,012.94	4.67	17,253,363.46	5.75
Optimizer 1-3	33,149,608.52	10.17	33,137,426.52	11.04
Optimizer 3-5	18,996,061.85	5.83	19,091,721.32	6.36
<b>Total / Average</b>	<b>326,091,399.91</b>	<b>100.00</b>	<b>300,252,690.23</b>	<b>100.00</b>

## **Portfolio Holdings as of 2/28/2015**



## **Portfolio Holdings as of 3/31/2015**







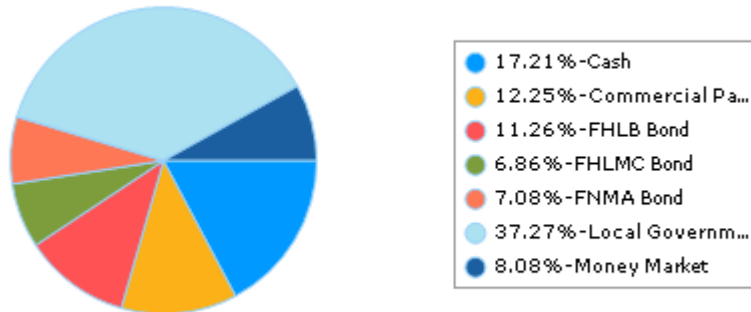
# **Union County** **Distribution by Security Type - Market Value** **All Portfolios**

Begin Date: 2/28/2015, End Date: 3/31/2015

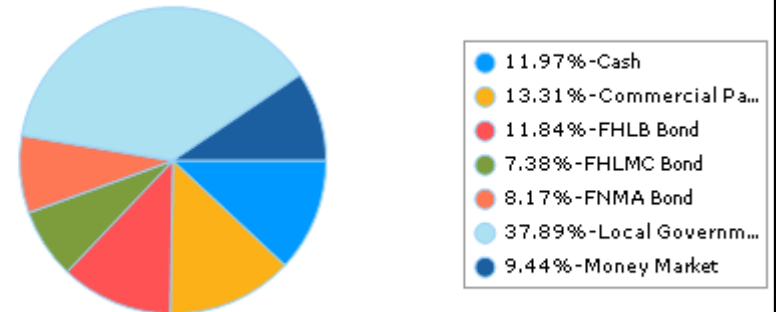
## **Security Type Allocation**

Security Type	Market Value 2/28/2015	% of Portfolio 2/28/2015	Market Value 3/31/2015	% of Portfolio 3/31/2015
Cash	56,121,084.98	17.21	35,925,718.95	11.97
Commercial Paper	39,954,020.00	12.25	39,969,588.80	13.31
FHLB Bond	36,707,888.26	11.26	35,550,651.57	11.84
FHLMC Bond	22,354,661.34	6.86	22,148,610.80	7.38
FNMA Bond	23,082,640.77	7.08	24,529,720.47	8.17
Local Government Investment Pool	121,537,982.34	37.27	113,778,832.66	37.89
Money Market	26,333,122.22	8.08	28,349,566.98	9.44
<b>Total / Average</b>	<b>326,091,399.91</b>	<b>100.00</b>	<b>300,252,690.23</b>	<b>100.00</b>

## **Portfolio Holdings as of 2/28/2015**




## **Portfolio Holdings as of 3/31/2015**



## Procurement Report

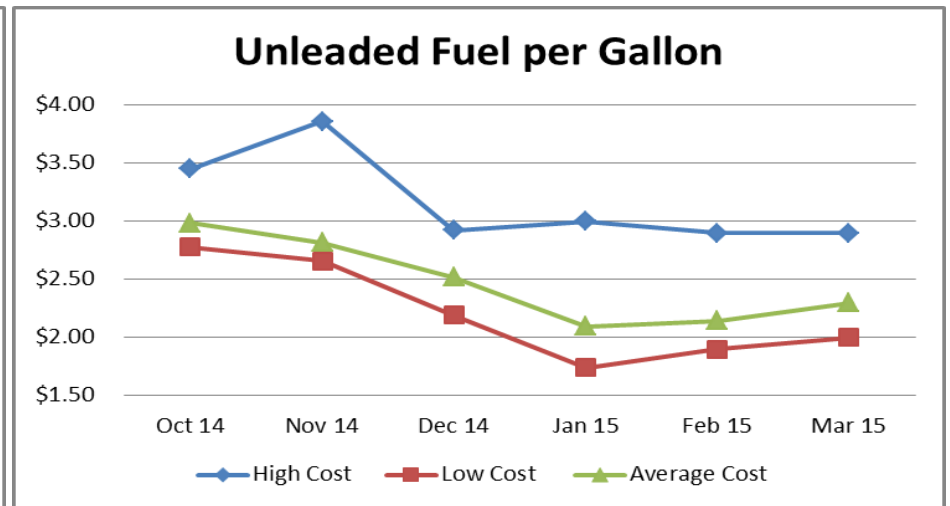
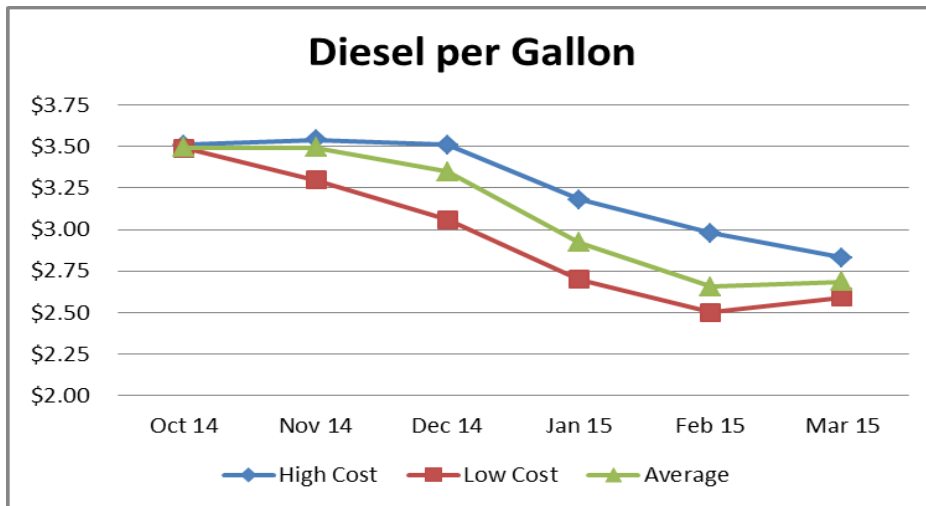
The Procurement Project Advertisement Report provides a snapshot of projected projects that are scheduled for bid within 30 to 60 or more days. This information can be used as a strategic business tool for the business community. If you have questions, please contact the procurement representative assigned to the solicitation.

<b><u>Union County, North Carolina</u></b> <b><u>Procurement Project Advertisement Report</u></b> <b>Date: April 23, 2015</b>				
				
<b>Project Description</b>	<b>Solicitation Method</b>	<b>Procurement Contact Person</b>	<b>Advertisement Date (estimated)</b>	<b>Due Date (Estimated)</b>
Facilities Maintenance Services	RFP	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	April 21, 2015	May 2015
South Rocky River Road Water Main Replacement	IFB	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	May 2015	June 2015
Solid Waste Professional Services	RFQ	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	April 2015	May 2015
Voting Equipment Delivery		David Shaul E-mail: <a href="mailto:David.shaul@co.union.nc.us">David.shaul@co.union.nc.us</a> Phone: (704) 283-3601	April 2015	
Apparel	IFB	Trina Horne E-mail: <a href="mailto:thorne@co.union.nc.us">thorne@co.union.nc.us</a> Phone: (704) 292-2562	May 2015	June 2015

**Note:** 1) The solicitation advertisement and due dates listed above are subject to change. Please check the Procurement web-page or contact a Procurement representative for updates.  
2) IFB = Invitation for Bid, RFP = Request for Proposal, RFQ = Request for Qualifications, RFI = Request for Information.

# Fuel Trends

*The Fuel Trends Report provides an overview of fuel costs for Union County for both Unleaded Fuel and Diesel. The graphs represent the monthly highest, lowest, and average cost paid for a gallon of fuel for all County-wide fuel purchases by type.*



## General Fund Report Highlights

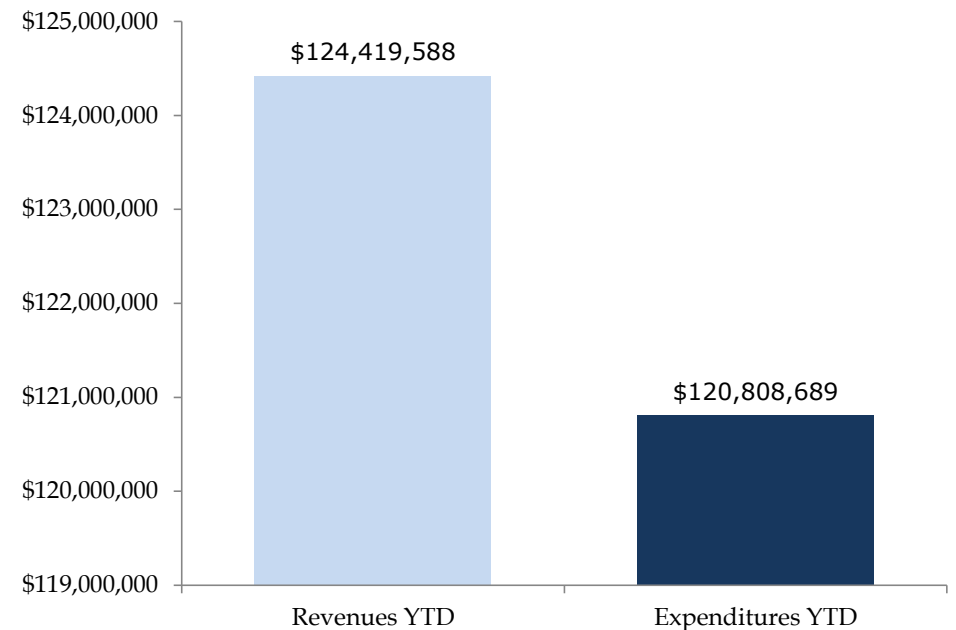
General Fund cash flows perform similarly to the combined funds chart seen on page 4. This is a result of the impact of ad valorem tax collections making up the largest part of the County-wide and General Fund budgeted revenues.

The General Fund is approximately \$81.05 million behind the same point last year in terms of revenue collections through March 31st. This is primarily due to ad valorem taxes being bifurcated between the General Fund and the School Budgetary Fund for the first time in FY 2015.

Also, the General Fund is approximately \$65.17 million behind the same point last year in terms of expenditures through March 31st. Again, this is primarily due to the separation of the School Budgetary Fund spending from the General Fund for the first time in FY 2015. This separation of spending caused a decline of \$60.89 million year over year in contracts, grants and subsidies, primarily due to payments to the school system in FY 2014. These payments to the school system are now a part of the School Budgetary Fund in FY 2015. There is also a decline in interfund transfers of \$9.41 million year over year at this point in time; primarily due to pay-go capital contributions to the school system in the General Fund in FY 2014 that are now a part of the Schools Budgetary Fund in FY 2015.

## General Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 976,213	7,470,542	(6,494,329)
August	6,086,077	8,244,406	(2,158,329)
September	7,639,634	12,663,689	(5,024,055)
October	14,341,505	10,673,539	3,667,966
November	30,142,285	8,776,674	21,365,611
December	24,235,166	13,699,607	10,535,559
January	22,297,783	10,385,077	11,912,706
February	6,026,511	13,377,913	(7,351,402)
March	12,674,414	35,517,242	(22,842,828)
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 124,419,588</b>	<b>120,808,689</b>	<b>3,610,899</b>



**Neutral**

Revenues collected and expenditures year to date are both behind the average due to the bifurcation of the General Fund and the Schools Budgetary. The net impact of this reduction in revenues and expenditures is neutral, compared to prior years.



## ***General Fund Fund Balance - Changes Year To Date***

General Fund Fund Balance FYE 6/30/2014	\$ 80,147,839
Less: Non-Spendable Fund Balance	(204,937)
Less: Restricted Fund Balance	(14,979,838)
Less: Committed Fund Balance	(31,916,595)
Less: Assigned Fund Balance	(32,578,278)
Total Unassigned Available for Appropriation	<u>\$ 468,191</u>

This is an overview of the General Fund's Fund Balance beginning at the end of the previous fiscal year (6/30/2014), and delineates the uses of fund balance during the current fiscal year. From the fund balance at the end of the last fiscal year, we remove project balances, restricted fund balances, and non-spendable fund balance.

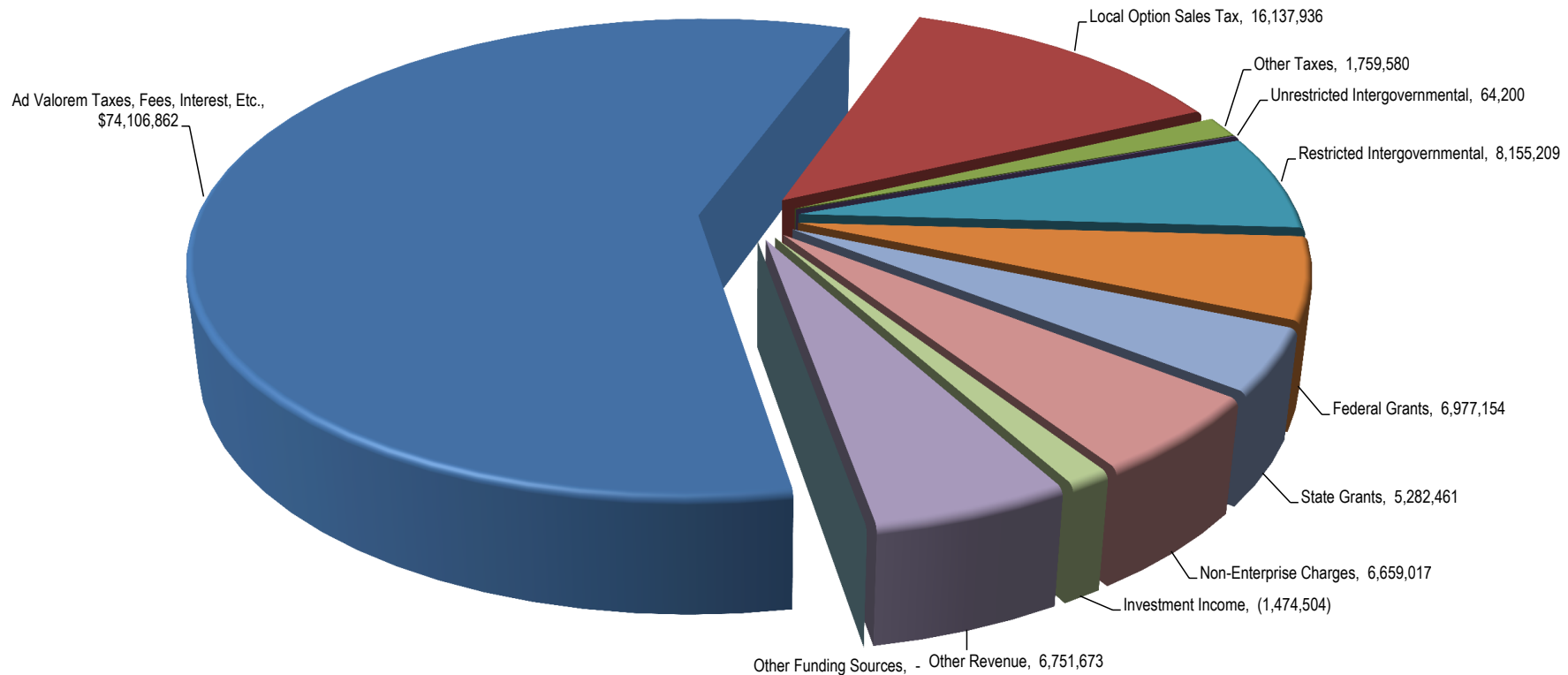
Additionally we have shown the amounts assigned for the FY 2015 Schools Budgetary Fund and the General Fund budgets (original and revised appropriations); including pay-go funding for the Human Services facility and other items.

## General Fund Revenue

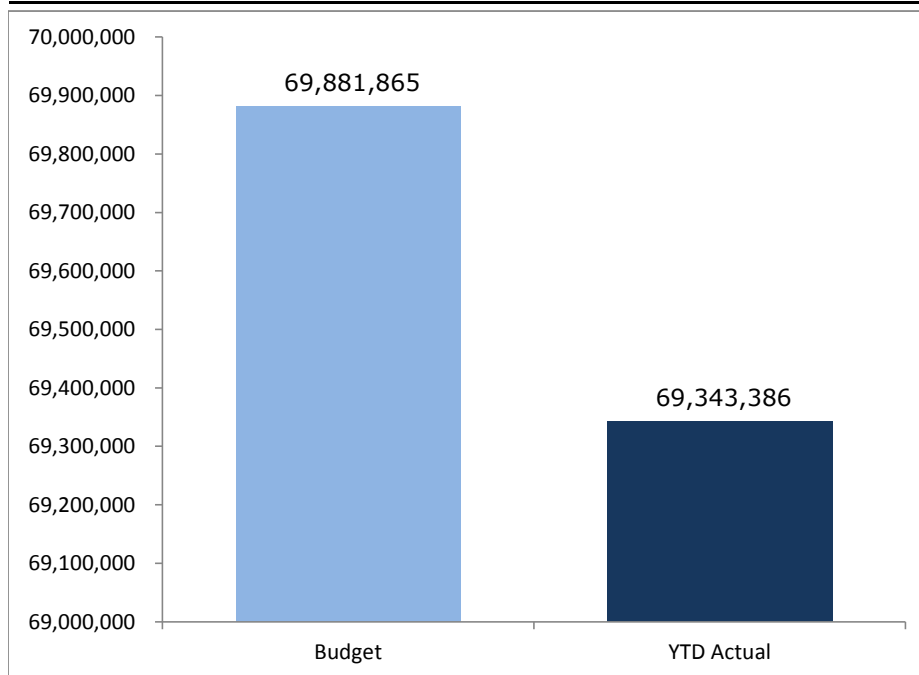
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
Ad Valorem Taxes, Fees, Interest, Etc.	\$ 74,106,862	76,391,825	97.01%	96.44%	0.57%
Local Option Sales Tax	16,137,936	30,093,981	53.63%	49.71%	3.92%
Other Taxes	1,759,580	2,383,000	73.84%	76.16%	-2.32%
Unrestricted Intergovernmental	64,200	82,500	77.82%	64.00%	13.81%
Restricted Intergovernmental	8,155,209	10,931,560	74.60%	74.06%	0.55%
Federal Grants	6,977,154	12,494,598	55.84%	47.74%	8.10%
State Grants	5,282,461	8,572,620	61.62%	128.92%	-67.30%
Non-Enterprise Charges	6,659,017	9,537,161	69.82%	62.87%	6.96%
Investment Income	(1,474,504)	500,000	-294.90%	-706.24%	411.34%
Other Revenue	6,751,673	6,901,931	97.82%	91.48%	6.34%
Other Funding Sources	-	12,044,474	0.00%	0.00%	0.00%
Total YTD	\$ 124,419,588	169,933,650	73.22%	82.50%	-9.28%

## Trend - Negative

During the past three years, the General Fund has realized 82.50 percent of its actual revenues by March 31st. In FY 2015, the General Fund has realized 73.22 percent of its budget estimates. This is led by early collection of local option sales taxes that are currently 3.92 percent ahead of the County's 3 year average. In addition, non-enterprise charges for service are higher than their historic 3 year average at this point. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses. Realized budget revenues are skewed as a result of budgeted use of fund balance; without this line the variance would be negative 3.70%.



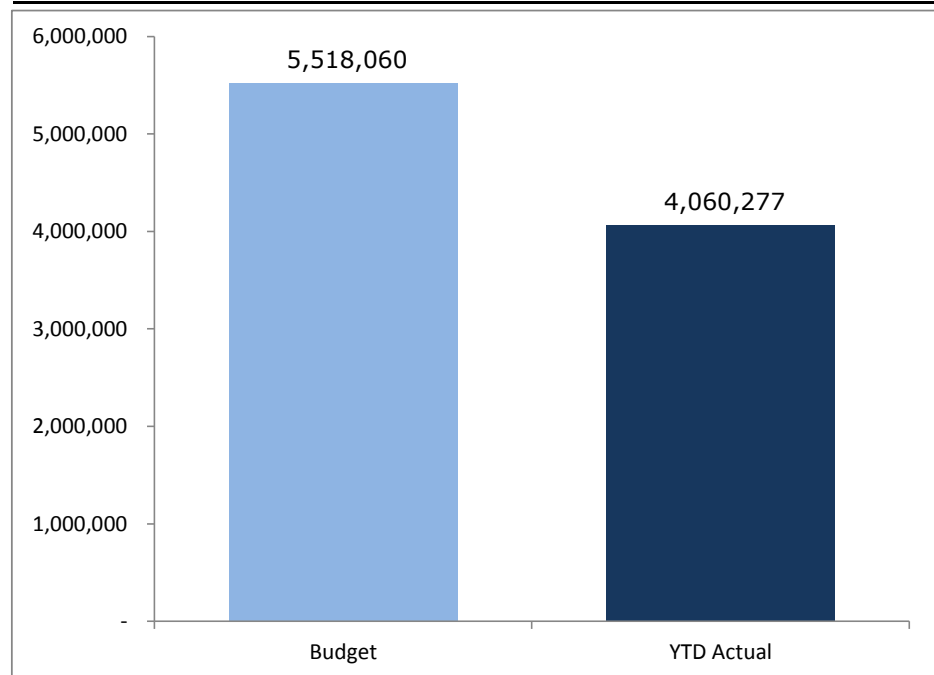
Current & Prior Ad Valorem Taxes		Revised Budget		\$ 69,881,865
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 500,624	0.72%	0.42%	0.30%
August	3,740,334	5.35%	4.28%	1.08%
September	3,074,440	4.40%	4.50%	-0.10%
October	9,348,532	13.38%	11.92%	1.45%
November	23,454,466	33.56%	35.25%	-1.69%
December	16,987,569	24.31%	22.84%	1.47%
January	10,175,485	14.56%	16.53%	-1.97%
February	1,263,938	1.81%	1.90%	-0.09%
March	797,998	1.14%	0.98%	0.16%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 69,343,386	99.23%	98.62%	0.61%



Neutral

The trend is neutral as a result of the first eight months of collections coming in just ahead of the 3 year average actual collection rate. The collection rate is currently .62% ahead of the expected collection rate.

Current & Prior Ad Val. Taxes - Auto		Revised Budget		\$ 5,518,060
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 51,544	0.93%	9.01%	-8.08%
August	512,807	9.29%	8.10%	1.19%
September	523,432	9.49%	7.08%	2.41%
October	504,526	9.14%	9.10%	0.04%
November	525,696	9.53%	9.37%	0.16%
December	470,283	8.52%	10.05%	-1.52%
January	513,669	9.31%	8.02%	1.28%
February	515,197	9.34%	7.49%	1.84%
March	443,123	8.03%	7.56%	0.47%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 4,060,277	73.58%	75.79%	-2.21%



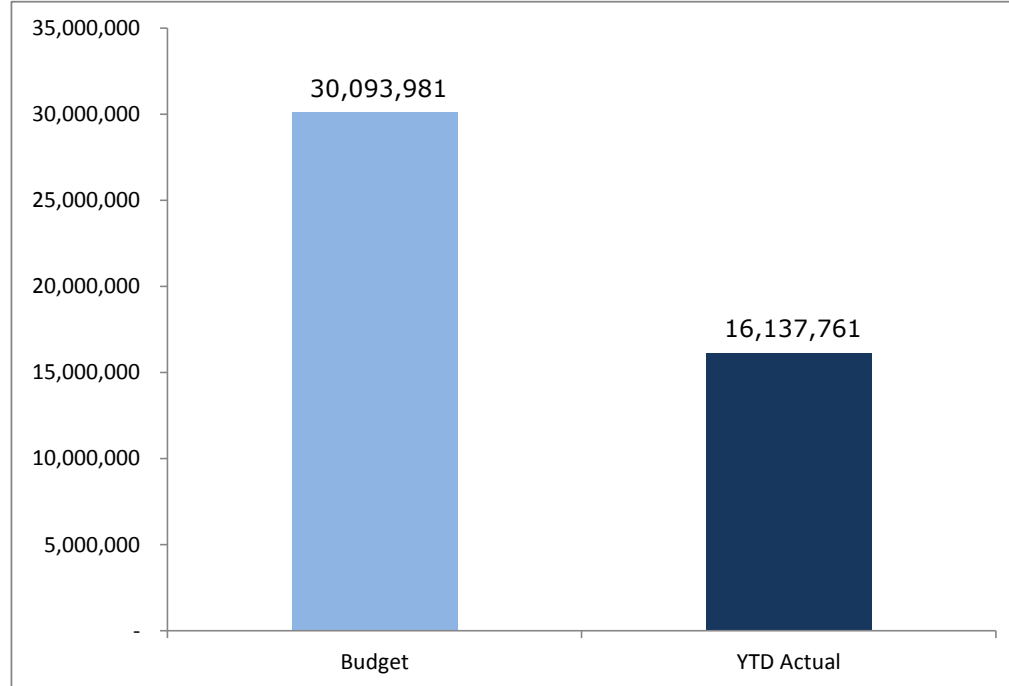
Neutral

The trend is below average as a result of the increase in collections in FY 2014 that skewed the 3 year average. That increase was due to the NCVTS change in FY 2014 which caused a one-time increase in vehicle tax collections. The County reallocated funds to the School Budgetary Fund in February to square-up the distribution amounts.

## Combined Local Option Sales Tax

Revised Budget \$ 30,093,981

	FY 2014 Actual YTD	FY 2014 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2014 Variance To Average
July	\$ -	0.00%	0.00%	0.00%
August	-	0.00%	0.00%	0.00%
September	-	0.00%	0.00%	0.00%
October	2,569,727	8.54%	8.18%	0.36%
November	2,613,548	8.68%	8.53%	0.16%
December	2,693,752	8.95%	8.07%	0.89%
January	2,531,505	8.41%	7.44%	0.97%
February	2,642,329	8.78%	8.02%	0.76%
March	3,086,900	10.26%	9.32%	0.94%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 16,137,761	53.62%	49.56%	4.07%



**Positive**

Combined Local Option Sales Taxes pursuant to North Carolina General Statutes Articles 39, 40 and 42 is up 4.07% over prior years' average to date.

Fiscal year ending 2011 was the bottom of the bell curve for local option sales tax revenues, and given sales tax yielded over 12% of the General Fund revenue in FY 2014, we would expect this to continue increasing as the economy improves.

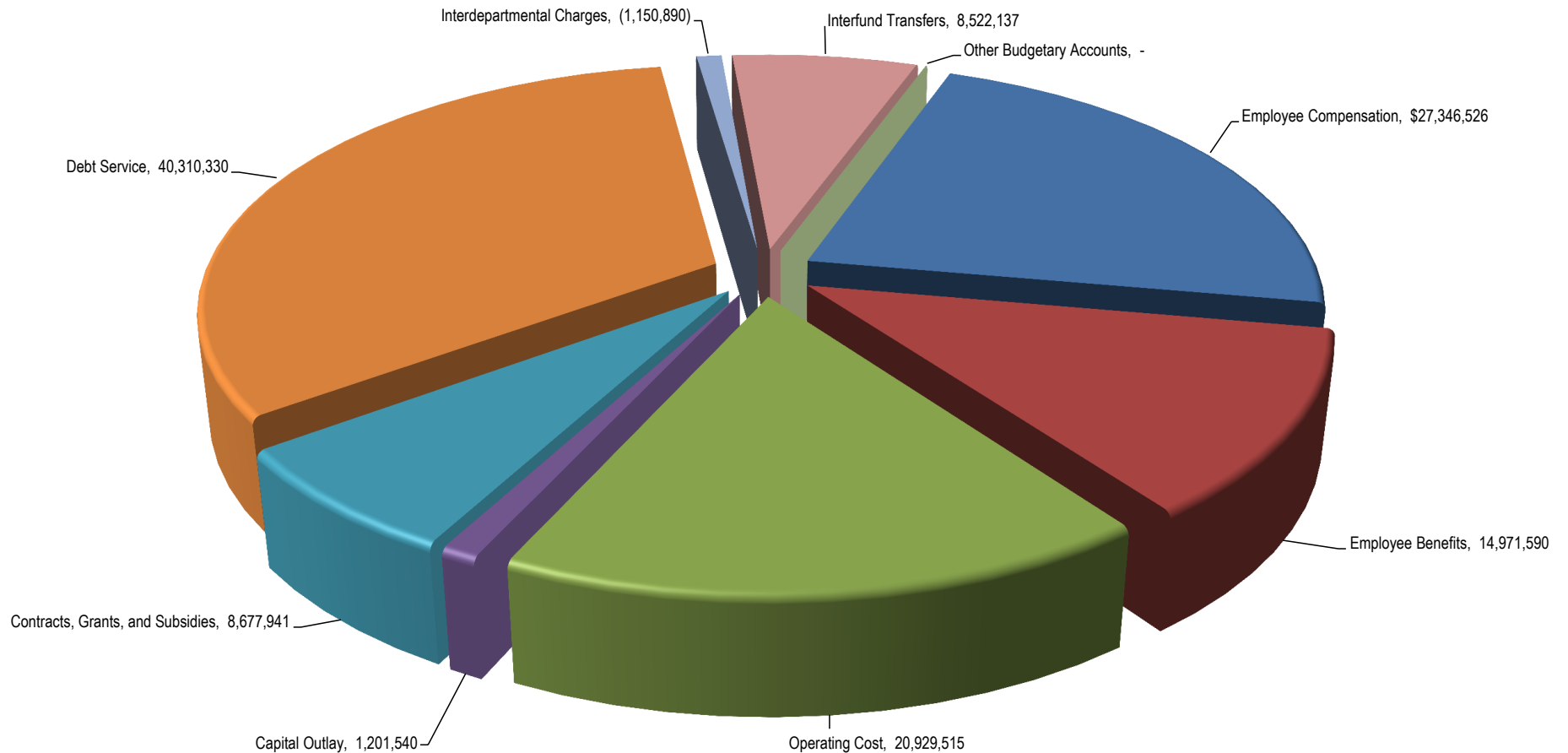
The Local Option Sales Tax is shown on a 3 month delay. For example: retail sales that occur in July, are reported to the State in August, State distribution calculations occur during September, and local option sales tax distributions are sent to counties and municipalities during October. By the State Treasurer's accounting requirements, the local option sales taxes from sales that occur in April, May and June, which are distributed to counties and municipalities in July, August and September, must be accrued to or accounted for during the month of June of each fiscal year.

By State Statute, 30% of Article 40 and 60% of Article 42 must be spent on school capital outlay or debt service for school capital outlay. These percentages of the local option sales taxes are currently all used by the County to pay a portion of the school facilities debt service.



## General Fund Expenditures

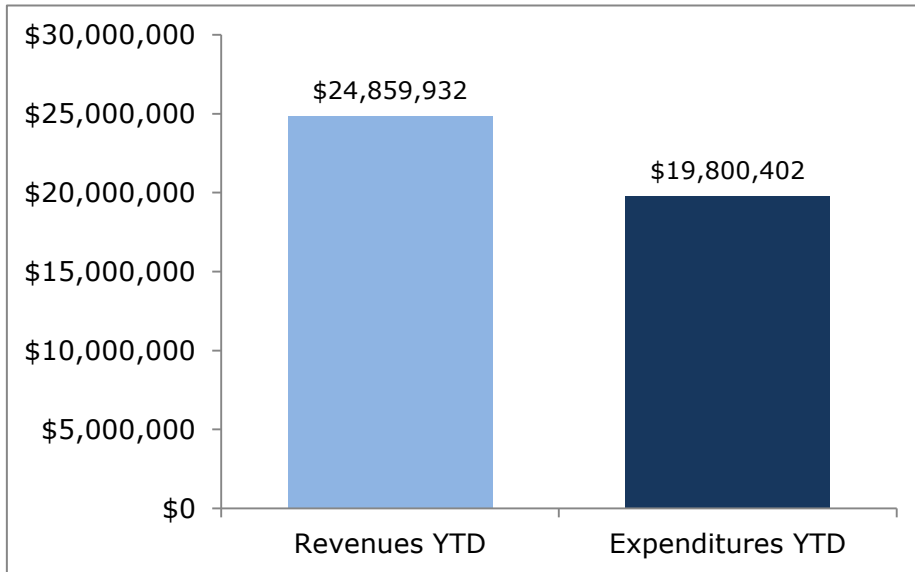
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Positive
Employee Compensation	\$ 27,346,526	39,020,195	70.08%	72.78%	-2.69%	During the past three years, the General Fund has realized 74.49 percent of its actual expenditures by March 31st. In FY 2015, the General Fund realized 71.09 percent of its budget estimates. This is a result of lower than normal operating costs, contracts, grants and subsidies year to date.
Employee Benefits	14,971,590	22,460,751	66.66%	62.10%	4.56%	
Operating Cost	20,929,515	33,502,455	62.47%	68.32%	-5.84%	
Capital Outlay	1,201,540	1,624,544	73.96%	71.25%	2.72%	
Contracts, Grants, and Subsidies	8,677,941	12,701,643	68.32%	74.55%	-6.22%	
Debt Service	40,310,330	48,400,730	83.28%	79.97%	3.32%	
Interdepartmental Charges	(1,150,890)	(1,602,626)	71.81%	49.86%	21.96%	
Interfund Transfers	8,522,137	12,717,600	67.01%	33.32%	33.69%	
Other Budgetary Accounts	-	1,108,358	0.00%	0.00%	0.00%	
Total YTD	\$ 120,808,689	169,933,650	71.09%	74.49%	-3.40%	



## Water and Sewer Fund Highlights

### Water and Sewer Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/(Under)
July	\$ 872,589	1,251,391	(378,802)
August	3,435,128	1,723,298	1,711,830
September	3,262,795	2,047,124	1,215,671
October	3,376,739	2,251,401	1,125,338
November	2,772,418	2,064,705	707,713
December	3,472,504	4,369,865	(897,361)
January	2,600,985	2,026,617	574,368
February	2,202,776	2,092,405	110,371
March	2,863,998	1,973,596	890,402
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 24,859,932</b>	<b>19,800,402</b>	<b>5,059,530</b>



**Neutral**

Revenues are up over 5.3% above the same point in FY 2014, while expenditures have increased by roughly 7.3%. Net Revenues are now 1.8% lower than the same period last year.

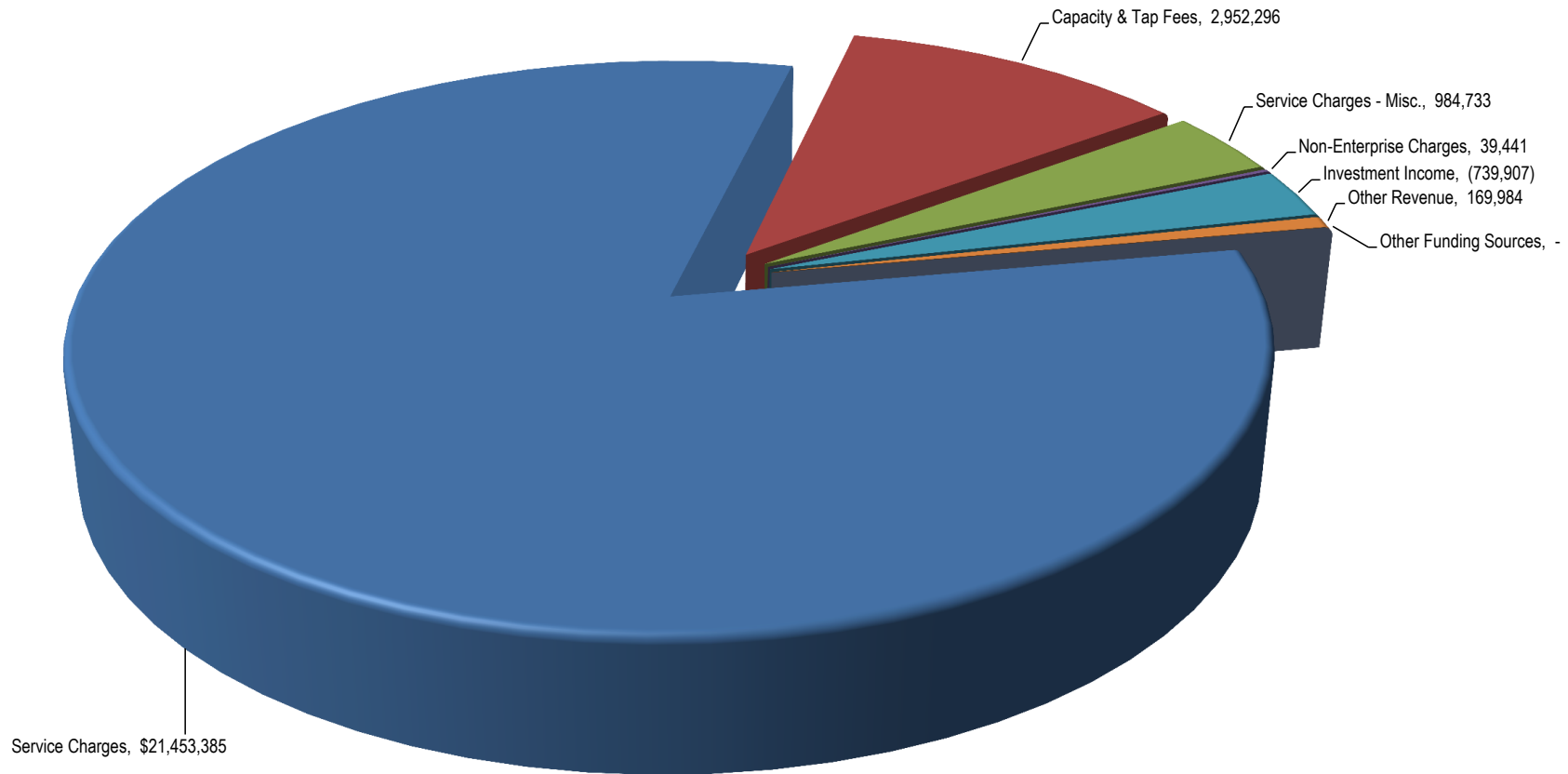
In comparison to FY 2014, the current fiscal year was off to a better start, but down the stretch has slowed. Through the first 9 months last year the Water and Sewer Fund had a \$5.15 million positive cash flow, compared to the current year with a \$5.06 million positive cash flow.

The dry spring in 2014 helped elevate water sales, and allowed the fund to finish the year off strong. In FY 2015 a wet winter and spring has reduced the need for irrigation and the fund's trend faces uncertainty. The dry summer has helped the Water and Sewer fund service fee revenues exceed historical actual realized collections. Positive cash flow during the beginning of the year is necessary to support debt service principal payments at the end of the year, in the months of April and June.

Potential positives are that the fund implemented the first of a three phase of rate increases approved and adopted in June 2014 and took effect in July.

## Water and Sewer Revenue

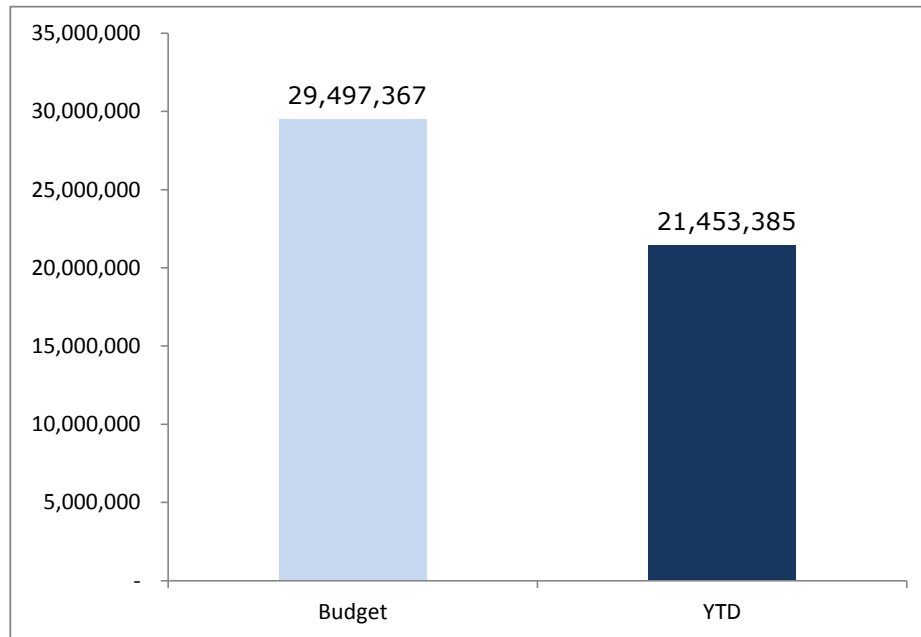
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Positive
Service Charges	\$ 21,453,385	29,497,367	72.73%	66.48%	6.25%	The County Water and Sewer Revenue is 6.89% above the 3-year average actual realized revenues collected. This is a combination of above average revenue generation in all line items, with the exception of Investment Income. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses.
Capacity & Tap Fees	2,952,296	3,246,230	90.95%	67.27%	23.68%	
Service Charges - Misc.	984,733	762,840	129.09%	74.48%	54.61%	
Non-Enterprise Charges	39,441	5,000	788.82%	62.78%	726.04%	
Investment Income	(739,907)	325,000	-227.66%	240.53%	-468.19%	
Other Revenue	169,984	31,100	546.57%	65.56%	481.01%	
Other Funding Sources	-	1,034,872	0.00%	0.00%	0.00%	
Total YTD	\$ 24,859,932	34,902,409	69.18%	62.28%	6.89%	



## Service Charges

Revised Budget \$ 29,497,367

	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 946,556	3.21%	0.95%	2.26%
August	2,569,185	8.71%	10.14%	-1.43%
September	2,942,798	9.98%	8.97%	1.00%
October	3,030,873	10.28%	9.26%	1.01%
November	2,519,798	8.54%	9.09%	-0.55%
December	2,944,148	9.98%	8.12%	1.86%
January	2,225,483	7.54%	6.60%	0.95%
February	1,735,925	5.89%	5.81%	0.07%
March	2,538,619	8.61%	7.52%	1.09%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 21,453,385	72.73%	66.48%	6.25%



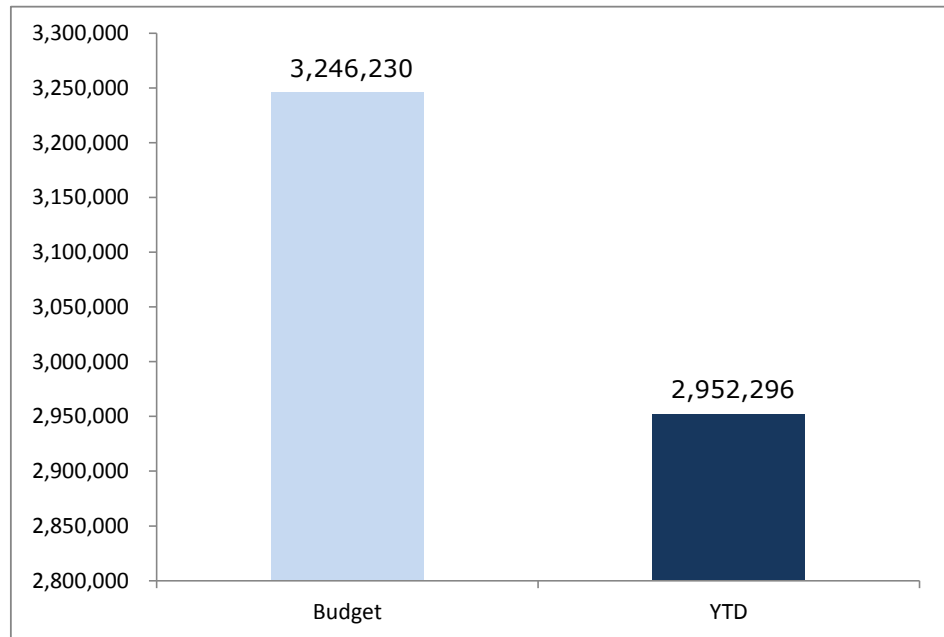
Positive

Service charges are 6.25% over the 3 year variace, which is inclusive of the 6.5% rate increase that was effective in July.

## Capacity & Tap Fees

Revised Budget \$ 3,246,230

	FY 2015 Monthly Over/ (Under)	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 539,280	16.61%	4.20%	12.41%
August	754,175	23.23%	4.16%	19.07%
September	174,205	5.37%	8.14%	-2.77%
October	172,521	5.31%	8.98%	-3.67%
November	137,935	4.25%	5.87%	-1.62%
December	364,545	11.23%	7.06%	4.17%
January	259,385	7.99%	6.34%	1.65%
February	356,635	10.99%	11.42%	-0.43%
March	193,615	5.96%	11.09%	-5.13%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 2,952,296	90.95%	67.27%	23.68%



Positive

Capacity and Tap fees took off to a great start in July and August, however have slowed below their historical averages between August and November. Since November fees are roughly flat, however YTD fees continue to remain over 20% above their 3 year averages.

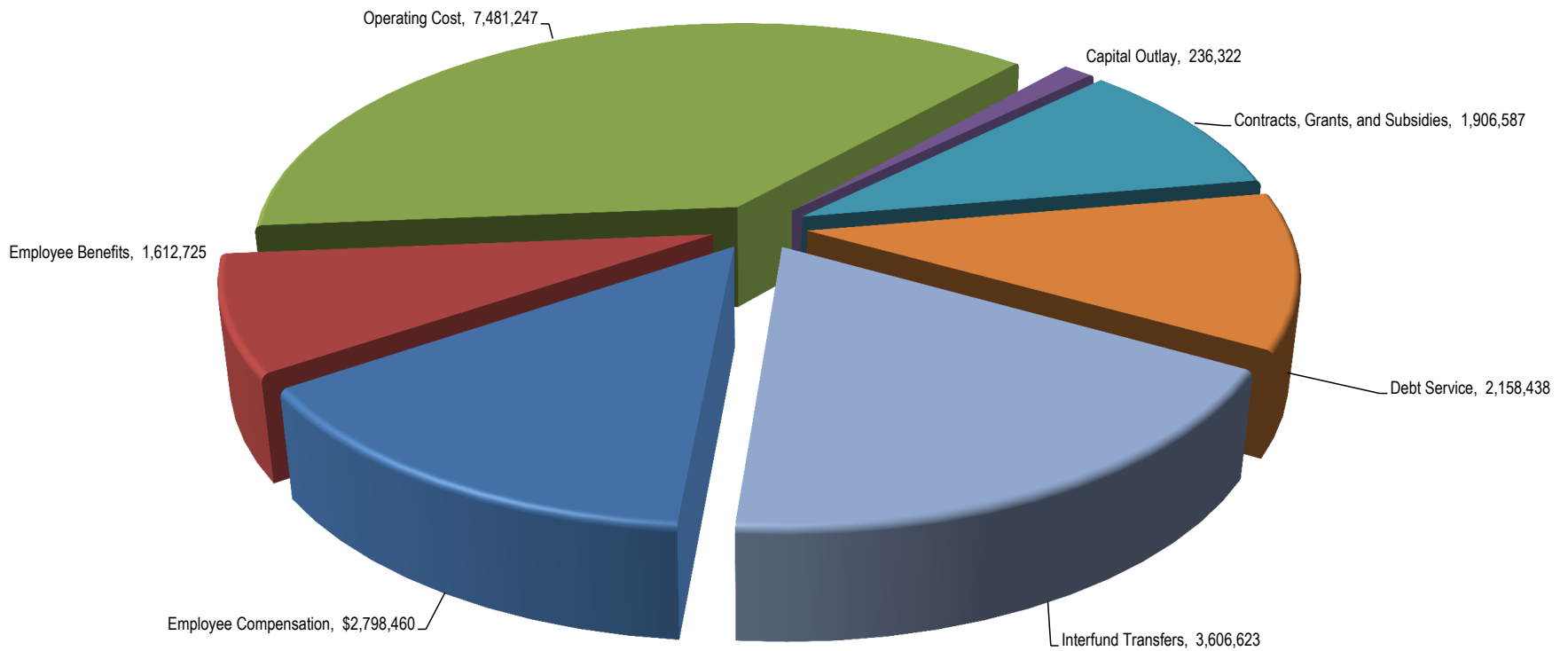


## Water and Sewer Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
Employee Compensation	\$ 2,798,460	4,262,599	65.65%	72.96%	-7.30%
Employee Benefits	1,612,725	2,414,677	66.79%	61.98%	4.81%
Operating Cost	7,481,247	13,844,032	54.04%	57.18%	-3.14%
Capital Outlay	236,322	748,057	31.59%	45.45%	-13.86%
Contracts, Grants, and Subsidies	1,906,587	2,614,402	72.93%	30.09%	42.84%
Debt Service	2,158,438	6,155,226	35.07%	48.12%	-13.06%
Interfund Transfers	3,606,623	4,863,416	74.16%	25.00%	49.16%
Total YTD	\$ 19,800,402	34,902,409	56.73%	47.59%	9.14%

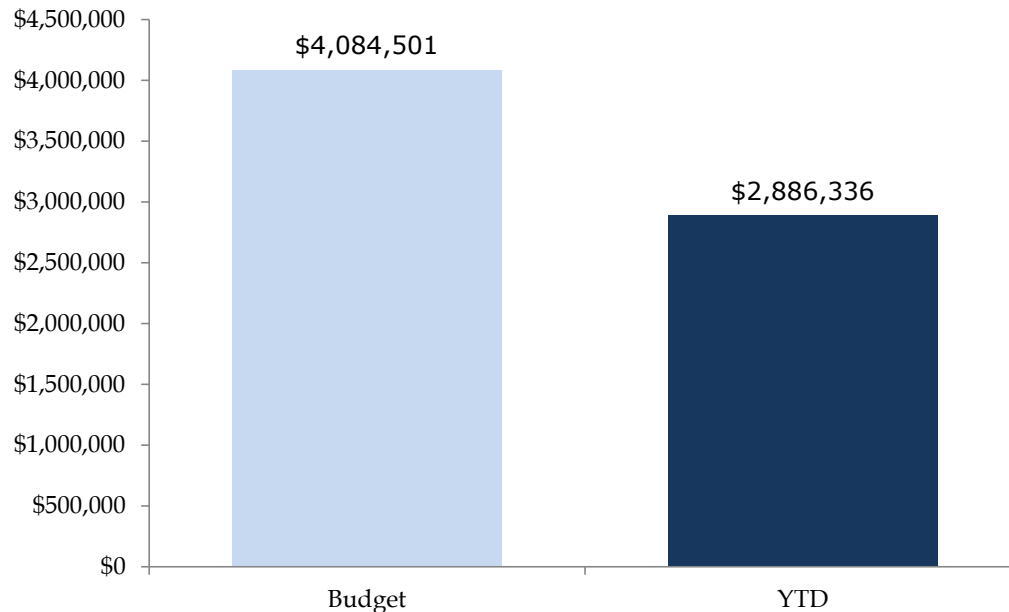
### Trend - Negative

The Water and Sewer expenditure trend is negative as a result of expenditures exceeding their 3 year averages through the same period by over 9%. Employee benefits, interfund transfers, and contracts, grants, and subsidies are all above their 3 year variance. Contracts are up as a result of a contract with CMUD to operate the waste water treatment plants. As part of that contract, employee compensation is down to offset some of those costs.



## Solid Waste Fund Operating Revenue

Tipping & Bag Fees		Revised Budget			\$ 4,084,501
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	
July	\$ 377,426	9.24%	8.51%	0.73%	
August	340,580	8.34%	8.88%	-0.54%	
September	332,953	8.15%	7.57%	0.59%	
October	282,654	6.92%	8.39%	-1.47%	
November	290,236	7.11%	8.09%	-0.99%	
December	348,406	8.53%	8.45%	0.08%	
January	305,773	7.49%	8.08%	-0.59%	
February	263,750	6.46%	6.86%	-0.40%	
March	344,558	8.44%	8.31%	0.12%	
April	-	0.00%	0.00%	0.00%	
May	-	0.00%	0.00%	0.00%	
June	-	0.00%	0.00%	0.00%	
Total YTD	\$ 2,886,336	70.67%	73.14%	-2.47%	



Neutral

This trend is neutral due to fees being generated that are currently 2.47% below historical levels.

The Solid Waste Fund Revenues are performing below their 3 year average through March. This could be a result of the increases for bag rates, scrap tire fee disposal and a slow down in overall residential construction over the past year. Additionally, hauler revenue is down as a result of a new payment policy requiring secured payment from a financial institution.

YTD the County is approximately \$434K behind of the same point last year in terms of revenues collected.



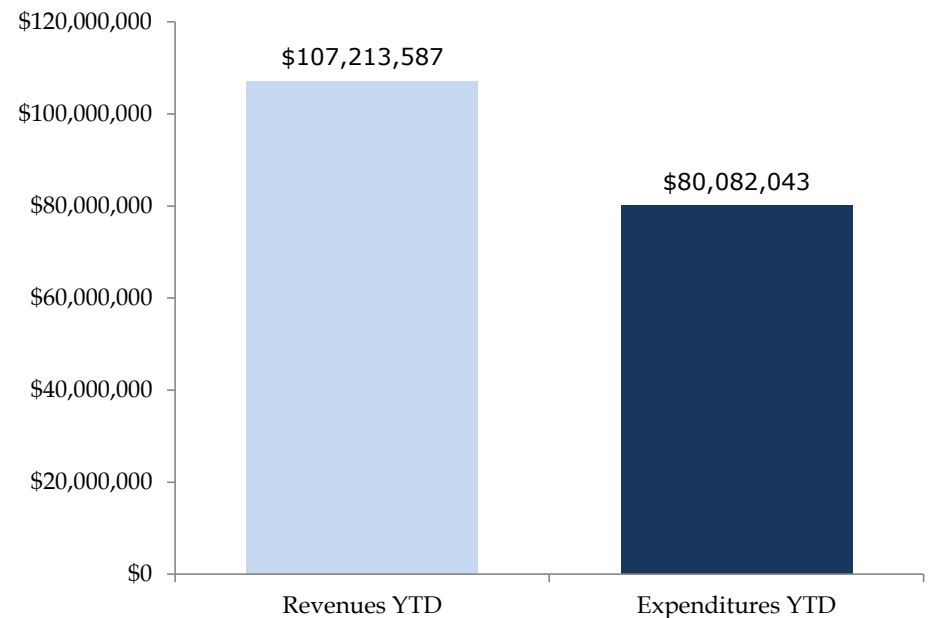
## Schools Budgetary Fund Report Highlights

The School Budgetary Fund is a new fund and will typically be negative over the first 4 months of the fiscal year, as a result of revenues derived from ad valorem property taxes that are collected in earnest starting in October.

We expect this fund to close the fiscal deficit by November, however, in the mean time, have used funds on hand in order to pay for the expenditures to the Local Education Agency, which are broken into 12 monthly installments. Furthermore, it is expected that the fund will run a monthly deficit starting in February as a result of the slow down in ad valorem tax collection payments.

### Schools Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Revenue YTD	Monthly Over/ (Under)
July	\$ 344,840	8,927,454	(8,582,614)
August	5,975,010	8,847,294	(2,872,284)
September	5,526,103	8,888,494	(3,362,391)
October	14,374,014	8,895,329	5,478,685
November	35,348,606	8,900,731	26,447,875
December	25,701,853	8,898,116	16,803,737
January	15,680,853	8,907,293	6,773,560
February	2,534,490	8,909,255	(6,374,765)
March	1,727,818	8,908,077	(7,180,259)
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 107,213,587	80,082,043	27,131,544



**Neutral**

When expenditures exceed revenues, the County is forced to dip into funds on hand to provide the LEA their monthly allotment.

*All Funds**Gross Category Report*

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-186,184,153	-189,742,080	-3,557,927	1.88%	95.66%	96.73%
Local Option Sales Tax		-16,597,937	-30,947,443	-14,349,506	46.37%	49.31%	49.65%
Other Taxes		-2,472,568	-3,813,898	-1,341,330	35.17%	69.79%	70.52%
Unrestricted Intergovernmental Revenue		-64,200	-82,500	-18,300	22.18%	49.49%	71.89%
Restricted Intergovernmental Revenue		-8,155,209	-10,931,560	-2,776,351	25.40%	64.16%	69.00%
Federal Grants		-6,977,154	-12,494,598	-5,517,444	44.16%	47.05%	45.71%
State Grants		-5,282,461	-8,572,620	-3,290,159	38.38%	123.85%	140.68%
Non-Enterprise Charges For Services		-9,175,744	-12,048,013	-2,872,269	23.84%	69.76%	71.13%
Enterprise Charges for Services		-28,430,720	-37,649,413	-9,218,693	24.49%	64.58%	69.12%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	100.00%
Investment Income		1,640,923	-2,360,000	-4,000,923	169.53%	-37.19%	-410.11%
Other Revenue		-6,931,839	-6,933,231	-1,392	0.02%	94.63%	97.73%
Internal Service Fund Charges		-17,728,342	-26,717,001	-8,988,659	33.64%	68.99%	59.32%
Interfund Transfers		-532,376	-339,282	193,094	-56.91%	91.91%	0.00%
Other Funding Sources		0	-13,483,567	-13,483,567	100.00%	0.00%	0.00%
Total	REVENUE	-286,891,780	-356,115,206	-69,223,426	19.44%	80.21%	81.13%
<b>EXPENDITURES</b>							
Employee Compensation		31,483,144	45,247,586	13,764,442	30.42%	72.31%	72.77%
Employee Benefits		18,175,879	27,228,909	9,053,030	33.25%	70.02%	64.19%
Operating Cost		42,752,461	70,898,072	28,145,611	39.70%	66.92%	64.72%
Capital Outlay		1,825,857	4,216,480	2,390,623	56.70%	70.60%	62.87%
Contracts, Grants, and Subsidies		83,798,521	110,626,784	26,828,263	24.25%	76.27%	76.13%
Debt Service		42,468,768	54,555,956	12,087,188	22.16%	77.55%	76.93%
Interdepartmental Charges		-1,150,890	-1,602,626	-451,736	28.19%	72.15%	39.14%
Interfund Transfers		26,777,446	36,277,598	9,500,152	26.19%	94.95%	0.00%
Other Budgetary Accounts		0	8,666,447	8,666,447	100.00%	0.00%	0.00%
Total	EXPENDITURES	246,131,186	356,115,206	109,984,020	30.88%	75.06%	72.33%
Total All Funds		-40,760,594	0				

**GENERAL FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-74,106,862	-76,391,825	-2,284,963	2.99%	95.65%	96.72%
Local Option Sales Tax		-16,137,936	-30,093,981	-13,956,045	46.37%	49.32%	49.65%
Other Taxes		-1,759,580	-2,383,000	-623,420	26.16%	73.82%	75.70%
Unrestricted Intergovernmental Revenue		-64,200	-82,500	-18,300	22.18%	49.49%	71.89%
Restricted Intergovernmental Revenue		-8,155,209	-10,931,560	-2,776,351	25.40%	75.11%	69.00%
Federal Grants		-6,977,154	-12,494,598	-5,517,444	44.16%	47.05%	45.71%
State Grants		-5,282,461	-8,572,620	-3,290,159	38.38%	123.85%	140.68%
Non-Enterprise Charges For Services		-6,659,017	-9,537,161	-2,878,144	30.18%	62.85%	66.63%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	100.00%
Investment Income		1,474,504	-500,000	-1,974,504	394.90%	-357.92%	-1633.30%
Other Revenue		-6,751,673	-6,901,931	-150,258	2.18%	96.33%	98.33%
Interfund Transfers		0	0	0	0.00%	100.00%	0.00%
Other Funding Sources		0	-11,209,474	-11,209,474	100.00%	0.00%	0.00%
Total	REVENUE	-124,419,588	-169,098,650	-44,679,062	26.42%	84.47%	83.62%
<b>EXPENDITURES</b>							
Employee Compensation		27,346,526	39,020,195	11,673,669	29.92%	72.17%	72.85%
Employee Benefits		14,971,590	22,460,751	7,489,161	33.34%	69.74%	63.71%
Operating Cost		20,929,515	33,502,455	12,572,940	37.53%	68.67%	70.37%
Capital Outlay		1,201,540	1,624,544	423,004	26.04%	73.68%	83.26%
Contracts, Grants, and Subsidies		8,677,941	12,701,643	4,023,702	31.68%	74.63%	74.60%
Debt Service		40,310,330	48,400,730	8,090,400	16.72%	82.93%	79.47%
Interdepartmental Charges		-1,150,890	-1,602,626	-451,736	28.19%	72.15%	39.14%
Interfund Transfers		8,522,137	11,882,600	3,360,463	28.28%	99.96%	0.00%
Other Budgetary Accounts		0	1,108,358	1,108,358	100.00%	0.00%	0.00%
Total	EXPENDITURES	120,808,689	169,098,650	48,289,961	28.56%	76.62%	75.99%
Total	GENERAL FUND	-3,610,899	0				

**DEBT SERVICE RESERVE FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
<b>EXPENDITURES</b>							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	0.00%	0.00%
Total	DEBT SERVICE RESERVE FUND	0	0				



**SCHOOLS BUDGETARY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-107,212,268	-108,376,464	-1,164,196	1.07%	0.00%	0.00%
Investment Income		-1,319	0	1,319	0.00%	0.00%	0.00%
Total	REVENUE	-107,213,587	-108,376,464	-1,162,877	1.07%	0.00%	0.00%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		65,433,357	87,097,884	21,664,527	24.87%	0.00%	0.00%
Interfund Transfers		14,648,686	19,531,582	4,882,896	25.00%	0.00%	0.00%
Other Budgetary Accounts		0	1,746,998	1,746,998	100.00%	0.00%	0.00%
Total	EXPENDITURES	80,082,043	108,376,464	28,294,421	26.11%	0.00%	0.00%
Total	SCHOOLS BUDGETARY FUND	-27,131,544	0				

**RADIO BUDGETARY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Interfund Transfers		-208,750	0	208,750	0.00%	0.00%	0.00%
Total	REVENUE	-208,750	0	208,750	0.00%	0.00%	0.00%
Total	RADIO BUDGETARY FUND	-208,750	0				

**INFORMATION TECHNOLOGY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-161	-250	-89	35.60%	0.00%	0.00%
Other Revenue		-760	0	760	0.00%	0.00%	0.00%
Internal Service Fund Charges		-1,598,444	-2,134,209	-535,765	25.10%	0.00%	0.00%
Interfund Transfers		-99,297	-52,000	47,297	-90.96%	0.00%	0.00%
Total	REVENUE	-1,698,662	-2,186,459	-487,797	22.31%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		419,962	604,283	184,321	30.50%	0.00%	0.00%
Employee Benefits		195,799	296,743	100,944	34.02%	0.00%	0.00%
Operating Cost		659,269	1,150,377	491,108	42.69%	0.00%	0.00%
Capital Outlay		66,256	135,056	68,800	50.94%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	1,341,286	2,186,459	845,173	38.65%	0.00%	0.00%
Total	INFORMATION TECHNOLOGY FUND	-357,376	0				

**SOLID WASTE CAPITAL RESERVE****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
<b>EXPENDITURES</b>							
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	99.36%	0.00%
Total	SOLID WASTE CAPITAL RESERVE	0	0				

**FACILITIES MANAGEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-635	0	635	0.00%	0.00%	0.00%
Other Revenue		-518	-200	318	-159.00%	0.00%	0.00%
Internal Service Fund Charges		-3,187,301	-4,251,269	-1,063,968	25.03%	0.00%	0.00%
Interfund Transfers		-8,867	0	8,867	0.00%	0.00%	0.00%
Total	REVENUE	-3,197,321	-4,251,469	-1,054,148	24.79%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		184,103	259,480	75,377	29.05%	0.00%	0.00%
Employee Benefits		103,354	183,423	80,069	43.65%	0.00%	0.00%
Operating Cost		2,406,331	3,683,566	1,277,235	34.67%	0.00%	0.00%
Capital Outlay		0	125,000	125,000	100.00%	0.00%	0.00%
Total	EXPENDITURES	2,693,788	4,251,469	1,557,681	36.64%	0.00%	0.00%
Total	FACILITIES MANAGEMENT FUND	-503,533	0				

**FLEET MANAGEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Revenue		-347	0	347	0.00%	0.00%	0.00%
Internal Service Fund Charges		-561,077	-860,322	-299,245	34.78%	0.00%	0.00%
Total	REVENUE	-561,424	-860,322	-298,898	34.74%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		132,148	180,520	48,372	26.80%	0.00%	0.00%
Employee Benefits		79,649	114,919	35,270	30.69%	0.00%	0.00%
Operating Cost		350,993	536,251	185,258	34.55%	0.00%	0.00%
Capital Outlay		0	25,000	25,000	100.00%	0.00%	0.00%
Other Budgetary Accounts		0	3,632	3,632	100.00%	0.00%	0.00%
Total	EXPENDITURES	562,790	860,322	297,532	34.58%	0.00%	0.00%
Total	FLEET MANAGEMENT FUND	1,366	0				



**AUTOMATION ENHANCEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-84,684	-115,000	-30,316	26.36%	74.64%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-84,684	-115,000	-30,316	26.36%	74.64%	0.00%
<b>EXPENDITURES</b>							
Operating Cost		46,772	115,000	68,228	59.33%	93.20%	100.00%
Total	EXPENDITURES	46,772	115,000	68,228	59.33%	93.20%	100.00%
Total	AUTOMATION ENHANCEMENT FUND	-37,912	0				

**SPRINGS FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-533,233	-525,633	7,600	-1.45%	94.98%	96.62%
Local Option Sales Tax		-40,080	-72,175	-32,095	44.47%	49.46%	48.37%
Investment Income		-38	0	38	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-573,351	-597,808	-24,457	4.09%	88.02%	90.20%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		578,908	597,808	18,900	3.16%	97.27%	100.00%
Total	EXPENDITURES	578,908	597,808	18,900	3.16%	97.27%	100.00%
Total	SPRINGS FIRE DISTRICT	5,557	0				

**EMERGENCY TELEPHONE SYSTEM****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Taxes		-511,809	-1,081,898	-570,089	52.69%	66.67%	66.67%
Investment Income		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-541,025	-541,025	100.00%	0.00%	0.00%
Total	REVENUE	-511,809	-1,622,923	-1,111,114	68.46%	65.92%	66.39%
<b>EXPENDITURES</b>							
Employee Compensation		36,646	50,932	14,286	28.05%	68.52%	75.37%
Employee Benefits		20,917	26,588	5,671	21.33%	66.76%	67.73%
Operating Cost		330,908	682,403	351,495	51.51%	70.72%	68.39%
Capital Outlay		0	863,000	863,000	100.00%	69.83%	100.00%
Debt Service		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	388,471	1,622,923	1,234,452	76.06%	70.36%	75.20%
Total	EMERGENCY TELEPHONE SYSTEM	-123,338	0				

**WAXHAW FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-778,709	-787,788	-9,079	1.15%	96.22%	96.92%
Local Option Sales Tax		-77,774	-137,613	-59,839	43.48%	49.03%	49.12%
Investment Income		-15	0	15	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-856,498	-925,401	-68,903	7.45%	89.19%	90.21%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		878,753	925,401	46,648	5.04%	99.91%	100.00%
Total	EXPENDITURES	878,753	925,401	46,648	5.04%	99.91%	100.00%
Total	WAXHAW FIRE DISTRICT	22,255	0				

**FEE SUPPORTED FIRE DISTRICTS****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-2,375,153	-2,385,602	-10,449	0.44%	97.43%	96.43%
Total	REVENUE	-2,375,153	-2,385,602	-10,449	0.44%	97.43%	96.43%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		2,328,004	2,385,602	57,598	2.41%	98.74%	95.52%
Total	EXPENDITURES	2,328,004	2,385,602	57,598	2.41%	98.74%	95.52%
Total	FEE SUPPORTED FIRE DISTRICTS	-47,149	0				

# WESLEY CHAPEL FIRE DISTRICT

## Category Report

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-1,398,559	-1,363,290	35,269	-2.59%	96.86%	97.60%
Local Option Sales Tax		-120,319	-233,500	-113,181	48.47%	49.28%	50.56%
Investment Income		-23	0	23	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,518,901	-1,596,790	-77,889	4.88%	89.60%	90.21%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		1,545,053	1,596,790	51,737	3.24%	97.64%	100.00%
Total	EXPENDITURES	1,545,053	1,596,790	51,737	3.24%	97.64%	100.00%
Total	WESLEY CHAPEL FIRE DISTRICT	26,152	0				



**HEMBY BRIDGE FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-1,210,331	-1,207,286	3,045	-0.25%	95.32%	96.73%
Local Option Sales Tax		-129,665	-222,868	-93,203	41.82%	50.40%	48.91%
Investment Income		-29	0	29	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,340,025	-1,430,154	-90,129	6.30%	88.70%	90.12%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		1,377,039	1,430,154	53,115	3.71%	98.58%	100.00%
Total	EXPENDITURES	1,377,039	1,430,154	53,115	3.71%	98.58%	100.00%
Total	HEMBY BRIDGE FIRE DISTRICT	37,014	0				

**STALLINGS FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-944,191	-1,089,794	-145,603	13.36%	96.18%	96.96%
Local Option Sales Tax		-92,163	-187,306	-95,143	50.80%	47.96%	50.15%
Investment Income		-18	0	18	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,036,372	-1,277,100	-240,728	18.85%	88.63%	89.85%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		1,072,879	1,277,100	204,221	15.99%	95.19%	96.98%
Total	EXPENDITURES	1,072,879	1,277,100	204,221	15.99%	95.19%	96.98%
Total	STALLINGS FIRE DISTRICT	36,507	0				

**WATER AND SEWER OPERATING FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Restricted Intergovernmental Revenue		0	0	0	0.00%	0.00%	0.00%
Non-Enterprise Charges For Services		-39,441	-5,000	34,441	-688.82%	80.12%	45.44%
Enterprise Charges for Services		-25,390,414	-33,506,437	-8,116,023	24.22%	63.30%	68.89%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	0.00%
Investment Income		739,907	-325,000	-1,064,907	327.66%	-403.77%	795.30%
Other Revenue		-169,984	-31,100	138,884	-446.57%	62.62%	72.09%
Other Funding Sources		0	-1,034,872	-1,034,872	100.00%	0.00%	0.00%
Total	REVENUE	-24,859,932	-34,902,409	-10,042,477	28.77%	58.63%	65.56%
<b>EXPENDITURES</b>							
Employee Compensation		2,798,460	4,262,599	1,464,139	34.35%	73.31%	71.93%
Employee Benefits		1,612,725	2,414,677	801,952	33.21%	70.31%	62.67%
Operating Cost		7,481,247	13,844,032	6,362,785	45.96%	62.00%	51.00%
Capital Outlay		236,322	748,057	511,735	68.41%	62.27%	28.62%
Contracts, Grants, and Subsidies		1,906,587	2,614,402	707,815	27.07%	32.65%	43.29%
Debt Service		2,158,438	6,155,226	3,996,788	64.93%	35.85%	20.61%
Interfund Transfers		3,606,623	4,863,416	1,256,793	25.84%	75.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	19,800,402	34,902,409	15,102,007	43.27%	60.48%	35.89%
Total	WATER AND SEWER OPERATING FUND	-5,059,530	0				

**SOLID WASTE OPERATING FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Taxes		-201,179	-349,000	-147,821	42.36%	53.13%	51.03%
Enterprise Charges for Services		-3,040,306	-4,142,976	-1,102,670	26.62%	75.11%	70.61%
Investment Income		85,098	-35,000	-120,098	343.14%	-288.50%	1434.37%
Other Revenue		-4,766	0	4,766	0.00%	0.00%	97.17%
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Other Funding Sources		0	-645,351	-645,351	100.00%	0.00%	0.00%
Total	REVENUE	-3,161,153	-5,172,327	-2,011,174	38.88%	74.64%	66.72%
<b>EXPENDITURES</b>							
Employee Compensation		487,500	744,592	257,092	34.53%	74.14%	73.92%
Employee Benefits		289,840	455,200	165,360	36.33%	70.90%	67.37%
Operating Cost		1,825,283	3,276,712	1,451,429	44.30%	66.46%	57.76%
Capital Outlay		321,739	695,823	374,084	53.76%	69.57%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	2,924,362	5,172,327	2,247,965	43.46%	68.14%	57.01%
Total	SOLID WASTE OPERATING FUND	-236,791	0				

**STORMWATER FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-16,653	-5,000	11,653	-233.06%	43.15%	0.00%
Interfund Transfers		-215,462	-287,282	-71,820	25.00%	75.00%	0.00%
Other Funding Sources		0	-16,162	-16,162	100.00%	0.00%	0.00%
Total	REVENUE	-232,115	-308,444	-76,329	24.75%	73.47%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		77,799	124,985	47,186	37.75%	72.86%	69.69%
Employee Benefits		28,415	49,398	20,983	42.48%	70.59%	61.50%
Operating Cost		5,222	134,061	128,839	96.10%	78.66%	66.04%
Capital Outlay		0	0	0	0.00%	100.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	111,436	308,444	197,008	63.87%	73.51%	67.38%
Total	STORMWATER FUND	-120,679	0				

**WORKERS' COMPENSATION FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		8,249	0	-8,249	0.00%	-59.94%	358.86%
Other Revenue		-3,791	0	3,791	0.00%	94.42%	19.32%
Internal Service Fund Charges		-405,079	-587,782	-182,703	31.08%	72.45%	68.09%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-400,621	-587,782	-187,161	31.84%	70.92%	65.96%
<b>EXPENDITURES</b>							
Operating Cost		257,489	587,782	330,293	56.19%	75.15%	78.67%
Total	EXPENDITURES	257,489	587,782	330,293	56.19%	75.15%	78.67%
Total	WORKERS' COMPENSATION FUND	-143,132	0				



**PENSION TRUST-RHCB PLAN (OPEB)****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		-698,126	-1,500,000	-801,874	53.46%	73.03%	97.18%
Internal Service Fund Charges		-1,519,146	-2,852,921	-1,333,775	46.75%	75.00%	0.00%
Total	REVENUE	-2,217,272	-4,352,921	-2,135,649	49.06%	73.93%	21.94%
<b>EXPENDITURES</b>							
Other Budgetary Accounts		0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	EXPENDITURES	0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	PENSION TRUST-RHCB PLAN (OPEB)	-2,217,272	0				

**PENSION TRUST-SEP.ALLOW.(OPEB)****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		4,693	0	-4,693	0.00%	-730.52%	495.43%
Internal Service Fund Charges		-1,258,741	-1,810,468	-551,727	30.47%	72.11%	72.73%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,254,048	-1,810,468	-556,420	30.73%	71.65%	72.02%
<b>EXPENDITURES</b>							
Employee Benefits		873,590	1,227,210	353,620	28.81%	74.04%	74.53%
Other Budgetary Accounts		0	583,258	583,258	100.00%	0.00%	0.00%
Total	EXPENDITURES	873,590	1,810,468	936,878	51.75%	74.04%	74.53%
Total	PENSION TRUST-SEP.ALLOW.(OPEB)	-380,458	0				

**HEALTH BENEFITS FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		20,434	0	-20,434	0.00%	-107.25%	-222.88%
Other Revenue		0	0	0	0.00%	0.00%	80.79%
Internal Service Fund Charges		-8,304,483	-12,890,880	-4,586,397	35.58%	67.77%	68.59%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-8,284,049	-12,890,880	-4,606,831	35.74%	67.60%	68.53%
<b>EXPENDITURES</b>							
Operating Cost		7,291,198	12,019,600	4,728,402	39.34%	65.31%	65.28%
Other Budgetary Accounts		0	871,280	871,280	100.00%	0.00%	0.00%
Total	EXPENDITURES	7,291,198	12,890,880	5,599,682	43.44%	65.31%	65.28%
Total	HEALTH BENEFITS FUND	-992,851	0				

**DENTAL BENEFITS FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		2,114	0	-2,114	0.00%	-529.34%	628.67%
Internal Service Fund Charges		-384,743	-596,069	-211,326	35.45%	67.28%	71.06%
Total	REVENUE	-382,629	-596,069	-213,440	35.81%	66.85%	70.42%
<b>EXPENDITURES</b>							
Operating Cost		474,083	596,069	121,986	20.47%	64.95%	65.25%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	474,083	596,069	121,986	20.47%	64.95%	65.25%
Total	DENTAL BENEFITS FUND	91,454	0				

**PROPERTY AND CASUALTY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		5,492	0	-5,492	0.00%	-84.21%	1936.10%
Other Revenue		0	0	0	0.00%	0.00%	0.00%
Internal Service Fund Charges		-509,328	-733,081	-223,753	30.52%	71.49%	70.36%
Other Funding Sources		0	-36,683	-36,683	100.00%	0.00%	0.00%
Total	REVENUE	-503,836	-769,764	-265,928	34.55%	70.58%	69.84%
<b>EXPENDITURES</b>							
Operating Cost		694,151	769,764	75,613	9.82%	92.05%	94.66%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	694,151	769,764	75,613	9.82%	92.05%	94.66%
Total	PROPERTY AND CASUALTY FUND	190,315	0				

**GENERAL CAPITAL PROJECT FUND****Fund 40**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
PR067	4H PAVILLION/ANCILLARY FACILITIES	80,000	47,107	21,893	11,000
PR072	COMMUNITY SERVICES FACILITIES	125,000	46,588	31,800	46,612
PR071	COUNTY FACILITIES MAINTENANCE & REPAIRS	125,000	36,003	-	88,997
PR061	DSS BUSINESS AUTOMATION PH II	1,024,410	988,734	43,245	(7,569)
PR063	ELECTRONIC MED RECORDS (HEALTH)	175,000	22,425	67,274	85,301
PR056	ENERGY SAVINGS PROJECTS	122,675	21,257	4,200	97,218
PR027-PR280	GOV FAC RENOVATIONS	6,075,913	5,383,387	110,105	582,420
PR064	HISTORIC COURTHOUSE RENOVATION	75,000	-	-	75,000
PR028	HISTORIC PO RENOVATIONS PHASE 1	160,151	77,739	-	82,412
PR059	HUMAN SERVICES CAMPUS	42,150,000	3,586,125	823,502	37,740,373
PR048	I.T. INFRASTRUCTURE	1,588,238	656,158	56,321	875,759
PR050	INSPECT.MOBILE OFFICE	123,400	118,290	-	5,110
PR041	JHP BRIDGE	715,496	623,333	10,263	81,901
PR043	JHP PASSIVE AREA	803,946	276,068	-	527,878
PR020	LAW ENF-FIREARMS RANGE	6,555,665	1,723,414	179,682	4,652,570
PR019	LAW ENF-JAIL EXPANSION	1,922,745	1,812,629	110,114	1
PR070	LIBRARY - MONROE CHILLER REPLACEMENT	200,000	-	-	200,000
PR066	PARKS & REC COMP MASTER PLAN	100,000	81,202	12,875	5,923
PR062	PHONE SYSTEM UPGRADE	655,000	393,344	51,648	210,008
PR073	REGISTER OF DEEDS REDACTION SOFTWARE	177,000	177,000	-	-
PR069	SPCC - DEFERRED MAINTENANCE	1,225,000	257,638	-	967,362
PR068	SPCC - WELDING LAB	525,000	407,719	-	117,281
PR065	STORAGE GARAGE-SPEC RESP VEHICLES	250,000	-	-	250,000
<b>TOTAL INCEPTION TO DATE</b>		<b>\$ 64,954,638</b>	<b>\$ 16,736,159</b>	<b>\$ 1,522,923</b>	<b>\$ 46,695,556</b>

**SCHOOLS CAPITAL PROJECT FUND****Fund 41**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
BUS	BUSES	\$ 84,444	\$ -	\$ -	\$ 84,444
S06	CAPITAL OUTLAY ALLOC - FY2011	1,303,552	1,303,552	-	-
S13	CAPITAL OUTLAY ALLOC - FY2013	4,000,000	4,000,000	-	-
S14A	CAPITAL OUTLAY FY 2014 PHS STADIUM	1,742,334	1,742,334	-	-
S14B	CAPITAL OUTLAY FY 2014 SAFETY/SECUR	1,026,875	894,138	-	132,737
S14C	CAPITAL OUTLAY FY 2014 FAC,IT,ADA	230,791	230,791	-	-
S14D	CAPITAL OUTLAY FY 2014 ADDITIONAL	5,357,859	4,973,595	-	384,264
S14E	BENTON HEIGHTS ROOF REPAIR	505,395	15,500	-	489,895
S14F	EAST UNION MIDDLE ROOF REPAIR	326,970	326,970	-	-
S14G	FOREST HILLS HIGH ROOF REPAIR	406,485	272,026	-	134,459
S14H	HEMBY BRIDGE ELEMENTARY ROOF REPAIR	307,350	284,990	-	22,360
S14I	INDIAN TRAIL ELEMENTARY ROOF REPAIR	355,065	225,308	-	129,757
S14J	MARSHVILLE ELEMENTARY ROOF REPAIR	425,685	100,455	-	325,230
S14K	MONROE HIGH ROOF REPAIR	300,050	300,050	-	-
S14L	MONROE MIDDLE ROOF REPAIR	157,410	152,450	-	4,960
S14M	NEW SALEM ELEMENTARY ROOF REPAIR	282,640	159,900	-	122,740
S14N	PIEDMONT MIDDLE ROOF REPAIR	34,950	1,261	-	33,689
S14O	PIEDMONT HIGH ROOF REPAIR	136,000	144,260	-	(8,260)
S14P	PARKWOOD HIGH ROOF REPAIR	563,940	551,503	-	12,437
S14Q	PARKWOOD MIDDLE ROOF REPAIR	1,477,380	35,000	-	1,442,380
S14R	SUN VALLEY HIGH ROOF REPAIR	503,200	479,135	-	24,065
S14S	SUN VALLEY MIDDLE ROOF REPAIR	1,091,400	28,000	-	1,063,400
S14T	SOUTH PROVIDENCE ROOF REPAIR	487,140	14,400	-	472,740
S14U	TECHNICAL SERVICES ROOF REPAIR	204,315	153,870	-	50,445
S14V	UNIONVILLE ELEMENTARY ROOF REPAIR	31,236	-	-	31,236
S14W	WALTER BICKET EDUCATION CENTER ROOF	651,950	583,968	-	67,982
S14X	WESLEY CHAPEL ELEMENTARY ROOF REPAI	39,300	4,000	-	35,300
S14Y	WEDDINGTON MIDDLE/ELEMENTARY ROOF	332,109	7,000	-	325,109
S14Z	WINGATE ELEMENTARY ROOF REPAIR	670,125	190,450	-	479,675
S14AA	WESTERN UNION ELEMENTARY ROOF	288,500	8,000	-	280,500
S15	CAPITAL OUTLAY FY 2015	19,069,779	1,546,713	-	17,523,066
TECH	TECHNOLOGY	377,359	-	-	377,359
<b>TOTAL INCEPTION TO DATE</b>		<b>\$ 42,771,588</b>	<b>\$ 18,729,619</b>	<b>\$ -</b>	<b>\$ 24,041,969</b>

# WATER AND SEWER CAPITAL PROJECT FUND

## Fund 64

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
MS006	WASTEWATER R&R PROGRAM	\$ 1,212,360	\$ -	\$ -	\$ 1,212,360
MS009	MANHOLE REHAB 12ML & GRASSY BRANCH	1,136,640	130,459	674,073	332,108
MW001	MISC WATER LINE REPLACEMENT	493,066	496,658	5,498	(9,090)
MW008	HWY84 24" WL RELOCATION	499,848	493,917	-	5,931
MW015	762 ZONE TRANSMISSION MAIN (BYPASS)	1,681,700	73,800	-	1,607,900
MW017	SHORT LINE EXTENSIONS WATER	567,473	567,473	-	-
MW018	SHORT LINE EXTENSIONS FY 14	692,527	637,408	-	55,119
MW019	GALVANIZED WATERLINE REPLACEMENT FY 14	655,465	373,177	281,108	1,180
MW020	WL REPLACEMENT AUSTIN CH RD/RKY RV	1,941,000	157,483	137,252	1,646,265
MW021	PILGRIMS PRIDE LINE & VAULT REPLACE	200,000	62,915	-	137,085
MW022	SHORT LINE EXTENSIONS TO COUNTY FACILITIES	300,000	-	-	300,000
MW023	SHORT LINE EXTENSION FY 15	531,000	34,763	26,796	469,441
MW024	GALVANIZED WATERLINE REPLACEMENT FY 15	531,000	91,763	23,590	415,648
PW005	PW (GOV) FAC RENOVATIONS	1,826,276	1,264,217	46,688	515,372
PW006	EXPAND OPERATIONS CENTER	9,089,100	1,820,396	7,031,638	237,066
PW007	MASTER PLAN UPDATE	318,000	43,105	156,295	118,600
SE002	EAST SIDE IMPROVEMENTS	8,657,957	8,303,562	210,704	143,691
SE003	RAYS FORK INTERCEPTOR	6,180,000	342,446	448,129	5,389,425
SP011	12 ML WWTP DESIGN & INTERIM IMPRV	5,638,055	1,604,961	368,757	3,664,338
SP015	TALLWOOD WWTP REPLACEMENT	2,454,960	2,381,745	-	73,215
SP017	CC HEADWORKS IMPROVEMENTS	8,906,000	343,442	378,916	8,183,642
SP018	HUNLEY CREKK WWTP DECOMMISSION	127,000	-	19,000	108,000
SP019	12 MILE CREEK WWTP EXPANSION	5,001,200	-	2,633,650	2,367,550
SP020	GRASSY BRANCH WWTP	550,000	33,297	36,369	480,334
SP021	OLDE SYCAMORE WWTP IMPROVEMENTS	270,000	21,554	20,976	227,470
SW022	EAST FORK 12M CRK PARALLEL TRUNK	8,137,760	3,215,219	4,846,281	76,260
SW026	STALLINGS- COLLECTION SYSTEM	431,200	64,200	324,000	43,000
SW028	MINERAL SPRINGS-COLLECTION SYSTEM	1,267,240	1,123,896	3,642	139,701
SW029	CC I&I STUDY & REMEDIATION	2,186,300	325,828	187,597	1,672,875
SW030	CC INTERCEPTOR IMPROVEMENTS PH I	257,500	-	-	257,500
SW031	WASTEWATER PUMP STATION IMPROVEMENT	1,503,000	-	110,456	1,392,544
SW033	UNIONVILLE COMM CENTER WW SERVICE	103,000	-	-	103,000
SW034	FAIRVIEW DOWNTOWN WW SERVICE	206,000	-	-	206,000
SW035	COLLECTION SYSTEM SSES & REHAB	500,000	-	-	500,000
SW036	PUMPING STATION UPGRADE	212,000	-	32,000	180,000
SW037	WEST FORK 12ML INTERCEPTOR IMPROVME	741,600	-	-	741,600
WP003	CRWTP RESERVOIR EXPANSION	20,687,780	4,113,251	823,427	15,751,102
WP004	CRWTP PLANT EXPANSION	4,345,048	1,576,612	2,825,726	(57,290)
WP005	YADKIN WATER SUPPLY	4,369,510	1,764,630	2,374,907	229,974
WP007	CRWTP (PLANT) EXPANSION	917,992	-	-	917,992
WT043	HWY 75 BPS REHAB	1,080,600	100,860	648,747	330,993
WT044	WEDD ELEVATED STORAGE TANK	5,774,045	1,402,591	3,144,751	1,226,704
WT053	DEVELOPMENT OF 880 PRESSURE ZONE	5,126,200	970,335	3,758,325	397,540
WT054	MARSHVILLE WATER TANK REHAB	639,000	17,400	71,600	550,000
WT057	853 SOUTH ZONE TANK	412,000	-	-	412,000
WT059	NEW ADDITIONAL MARSHVILLE TANK	412,000	-	-	412,000



**WATER AND SEWER CAPITAL PROJECT FUND****Fund 64**

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
WT060	IT ADDT TANK 1/WATKINS BPS IMP	412,000	-	-	412,000
WT061	853 WEST ZONE TRANSMISSION MAIN	1,283,000	14,942	1,265,058	3,000
WT063	STORAGE TANK REHAB	318,000	25,000	39,000	254,000
<b>TOTAL INCEPTION TO DATE</b>		<b>\$ 120,783,402</b>	<b>\$ 33,993,304</b>	<b>\$ 32,954,954</b>	<b>\$ 53,835,143</b>

## UCPS Narrative

The FY 2014-2015 Union County Public Schools (UCPS) Operating and Capital Budget Monthly Reports are compiled from data provided by UCPS's Chief Finance Officer to the County and includes transactions, personnel counts, and membership (student counts) for and through the month ending March 31<sup>st</sup>, 2015. Transactional data is summarized using categories provided by UCPS utilizing the North Carolina Department of Public Instruction's (NC DPI) uniform chart of accounts (also referred to by NC DPI as the standard chart of accounts).

The All Funds Summary Report provides an overall summary of sources and uses of funds, by category, for seven UCPS funds. This summary report is followed by an All Funds Detail report with sources and uses provided in more detail. These two summary reports are then followed by individual fund reports for seven of UCPS's funds including: the State Public School Fund, Local General Fund (aka General Fund or Local Current Expense Fund), Federal Grants Fund, Capital Outlay Fund, Child Nutrition Fund (aka School Food Service Fund), After School Program Fund (aka Child Care Fund or After School Care Fund), and Other Specific Revenue Fund (aka Other Special Revenue Fund). There is an eighth fund, the Individual Schools Fund, which is not presented in the monthly reports.

The purpose for each of these funds, as provided in the Union County Board of Education's Financial Statements for the year ended June 30, 2014, is as follows:

- Major governmental funds:
  - Fund 2 - General Fund. The General Fund is the general operating fund of the Board [of Education]. The General Fund accounts for all financial resources except those that are accounted for in another fund.
  - Fund 1 - State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.
  - Individual Schools Fund. The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.
  - Fund 4 - Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Union County appropriations, restricted sales tax moneys, proceeds of Union County bonds issued for public school construction, as well as certain State assistance.
  - Fund 8 - Other Special Revenue Fund. The Other Special Revenue Fund is used to account for revenues from reimbursements (including indirect costs), fees for actual costs, tuition, sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received from prekindergarten programs and other special programs.
- Non-major governmental funds:
  - Fund 3 - Federal Grants Fund. The Board [of Education] has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues, such as in the Federal Grants Fund.
- Major enterprise funds:
  - Fund 5 - School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.
  - Fund 7 - Child Care Fund. The Child Care Fund is used to account for the after school care program within the school system.

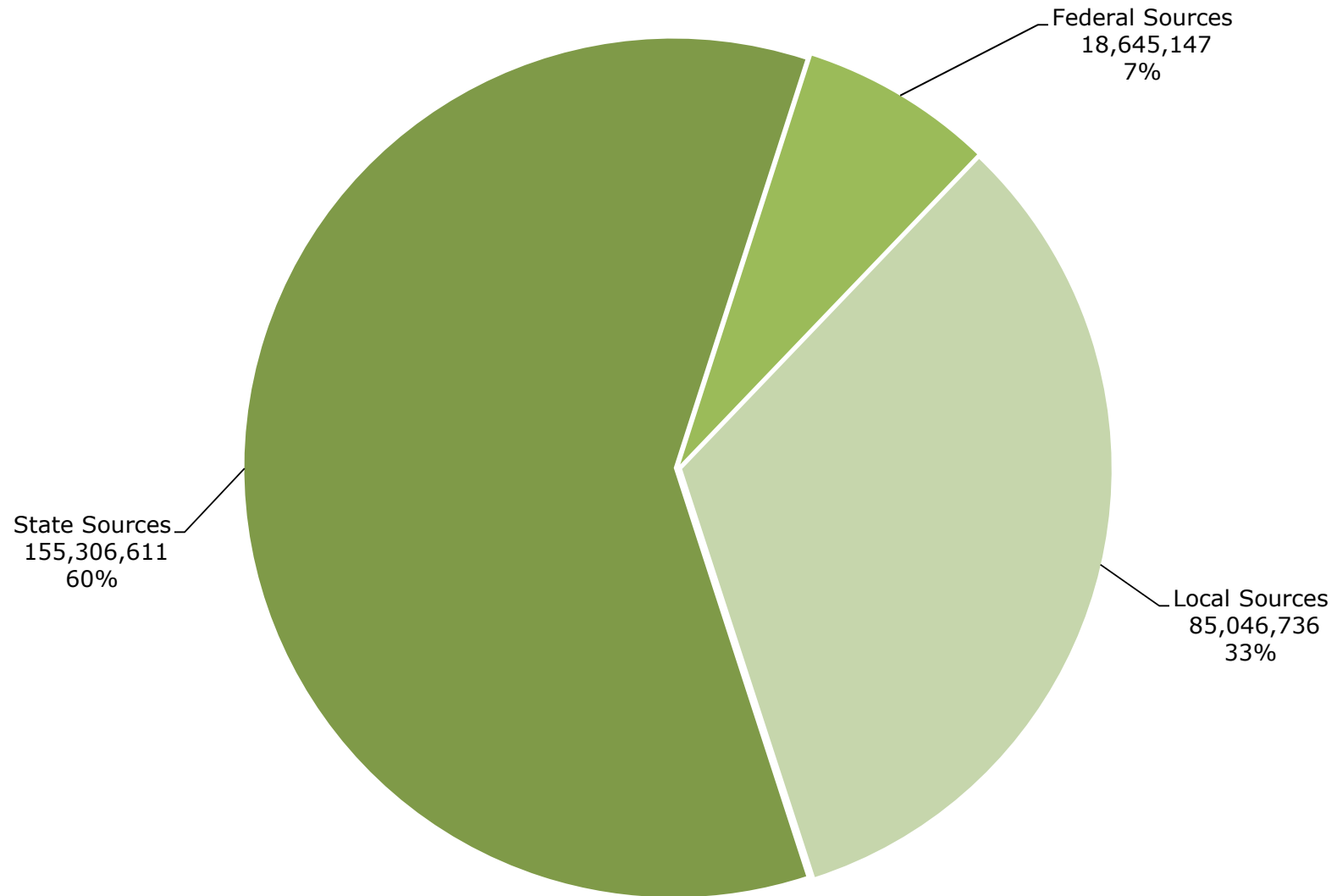
Additional reports are provided for the following:

- Capital Projects Report relaying the status of various on-going capital projects.
- UCPS Personnel Counts summarized by purpose/function and fund, as well as by position type and fund.
- UCPS Membership summary and detail reports, or student count information, for the months of September through January, are also provided. Please note that due to State reporting time lines, membership data is being reported on a one to two month delay.

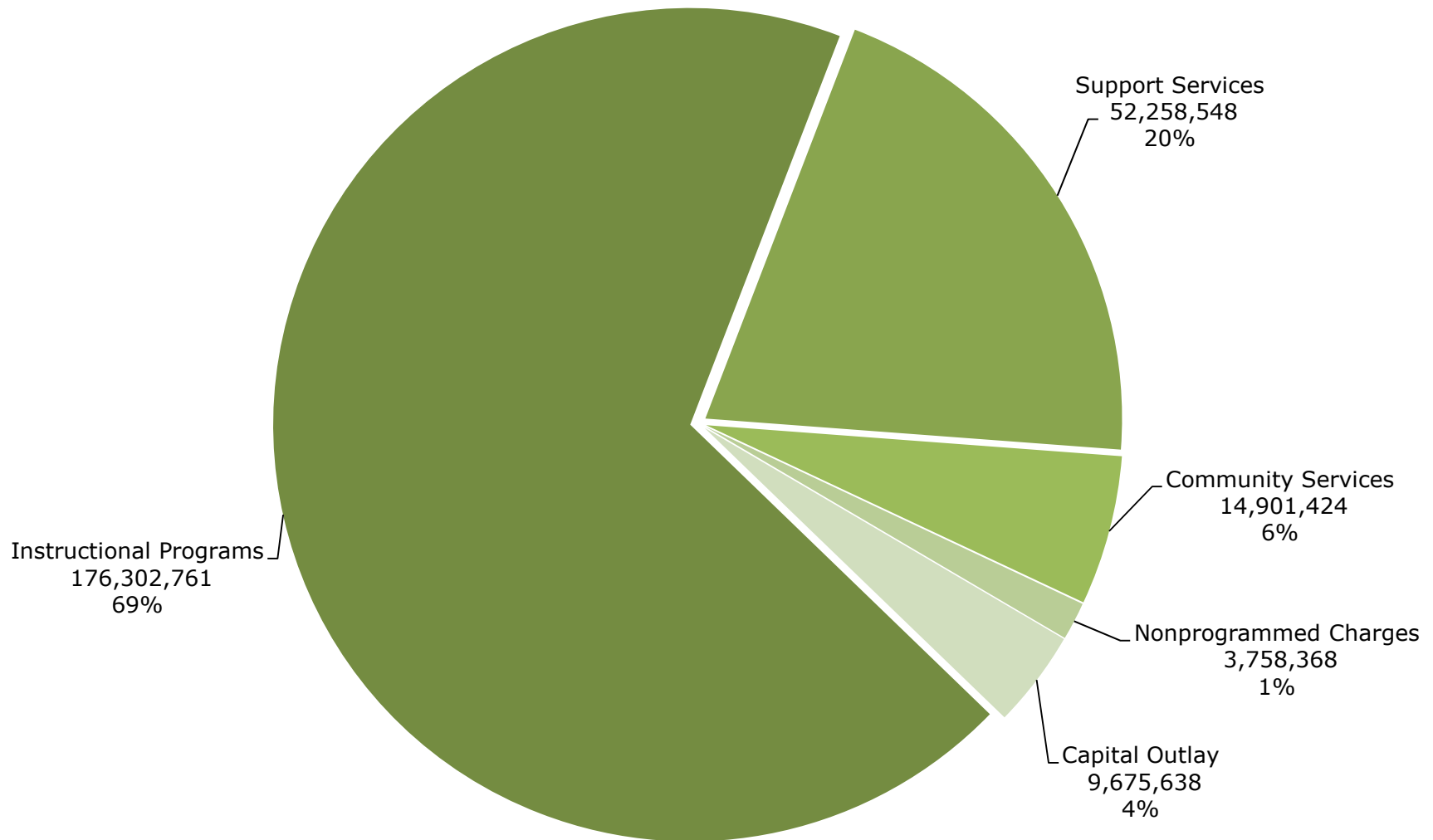
# All Funds Summary

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources	\$ 191,595,718	199,321,920	202,152,332	203,281,881	211,329,275	216,700,645	155,306,611	61,394,034	28.33%
Federal Sources	39,172,159	26,565,456	25,555,999	26,844,012	26,522,375	29,486,057	18,645,147	10,840,910	36.77%
Local Sources	102,749,651	101,680,181	106,480,254	201,330,594	136,959,107	137,539,581	85,046,736	52,492,845	38.17%
Fund Balance Appropriated	-	-	-	8,276,316	13,007,058	13,057,059	-	13,057,059	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	396,783,341	258,998,494	137,784,847	34.73%
<b>Uses</b>									
Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	259,510,249	176,302,761	83,207,488	32.06%
Support Services	66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	74,530,446	52,258,548	22,271,898	29.88%
Community Services	19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,108,062	14,901,424	6,206,638	29.40%
Nonprogrammed Charges	5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,494,313	3,758,368	4,735,945	55.75%
Capital Outlay	5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	9,675,638	23,464,632	70.80%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	396,783,341	256,896,740	139,886,601	35.26%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	-	2,101,753		

## UCPS FY 2014-15 Year-To-Date Revenue For the Month Ended March 31, 2015



## UCPS FY 2014-15 Year-To-Date Expended for the Month Ended March 31, 2015



# All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	215,343,027	153,751,695	61,591,332	28.60%
3200 Other State Allocations for Current Operations	864,398	1,478,291	1,133,846	928,200	1,553,085	1,357,617	649,993	707,625	52.12%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	904,923	(904,923)	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,905,016	8,256,116	8,648,900	51.16%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	3,003,003	3,186,554	(183,551)	-6.11%
3800 Other Restricted Federal Sources	8,908,307	9,335,885	9,476,839	9,925,018	9,578,038	9,578,038	7,202,477	2,375,561	24.80%
Local Sources:									
4100 Union County Appropriation	82,443,230	85,626,161	87,546,174	187,592,716	120,835,375	120,835,375	74,498,874	46,336,500	38.35%
4200 Tuition and Fees	4,239,511	4,323,701	4,504,091	4,500,000	4,433,750	4,436,413	3,078,999	1,357,415	30.60%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	5,412,998	1,599,318	22.81%
4400 Local Sources Unrestricted	1,481,320	1,377,128	3,961,700	995,000	1,042,536	1,177,516	1,089,397	88,119	7.48%
4800 Local Sources Restricted	6,784,288	2,619,333	2,857,663	1,196,561	3,625,129	4,077,961	966,468	3,111,493	76.30%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	8,276,316	5,283,534	5,283,534	-	5,283,534	100.00%
Fund Balance Appropriated	-	-	-	-	7,723,524	7,773,525	-	7,773,525	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	396,783,341	258,998,494	137,784,847	34.73%

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 157,653,090	155,364,428	146,702,523	156,167,844	162,222,632	164,114,541	111,256,601	52,857,940	32.21%
5200 Special Populations Services	30,086,270	32,802,655	33,580,311	32,784,370	38,982,705	38,219,328	26,037,478	12,181,849	31.87%
5300 Alternative Programs and Services	9,778,116	12,412,201	12,115,578	14,483,812	15,306,939	16,055,259	9,651,866	6,403,393	39.88%
5400 School Leadership Services	14,988,657	16,008,765	16,063,495	16,788,582	16,645,302	17,457,664	12,633,628	4,824,037	27.63%
5500 Co-Curricular Services	1,239,839	1,221,395	1,629,234	1,660,897	1,413,067	1,453,067	873,315	579,752	39.90%
5800 School Based Support Services	20,598,332	19,615,676	20,647,282	20,598,464	21,622,730	22,210,390	15,849,873	6,360,517	28.64%
Total 5000 Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	259,510,249	176,302,761	83,207,488	32.06%

# All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 1,585,731	1,648,535	1,919,858	2,213,465	1,885,011	2,007,031	1,635,738	371,293	18.50%
6200 Special Population Support and Development Services	409,759	470,011	429,399	461,712	477,852	587,488	357,278	230,210	39.19%
6300 Alternative Programs and Services Support	137,067	154,570	201,617	199,661	206,796	223,588	111,191	112,397	50.27%
6400 Technology Support Services	5,506,777	6,742,018	4,753,872	5,422,075	6,119,102	6,983,870	3,954,299	3,029,571	43.38%
6500 Operational Support Services	48,377,777	51,063,466	51,520,392	65,893,185	52,388,047	55,554,422	40,015,379	15,539,043	27.97%
6600 Financial and H.R. Support Services	3,017,429	3,038,303	3,175,037	3,341,450	4,036,814	5,008,615	3,221,353	1,787,262	35.68%
6700 Accountability Services	428,016	511,267	558,537	650,757	585,141	624,501	315,532	308,969	49.47%
6800 System-Wide Pupil Support Services	5,019,204	2,337,851	1,695,427	317,593	454,564	454,564	301,606	152,959	33.65%
6900 Policy, Leadership, and Public Relations	2,423,953	2,552,196	3,479,546	3,524,003	3,006,390	3,086,369	2,346,173	740,196	23.98%
Total 6000 Supporting Services	\$ 66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	74,530,446	52,258,548	22,271,898	29.88%
<b>7000 Community Services</b>									
7100 Community Services	\$ 4,018,920	4,169,079	4,353,783	71,781,279	4,342,451	4,343,159	2,972,010	1,371,149	31.57%
7200 Nutrition Services	15,528,757	15,884,508	16,196,332	16,741,125	16,764,903	16,764,903	11,929,414	4,835,489	28.84%
Total 7000 Community Services	\$ 19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,108,062	14,901,424	6,206,638	29.40%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	2,756,626	1,038,905	12.42%
8100 Other Non-Program Charges - Indirect Cost	1,899,822	1,718,412	2,055,100	2,222,948	2,381,800	2,390,163	974,963	1,415,200	59.21%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,266,820	-	2,266,820	100.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	26,779	13,521	33.55%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,494,313	3,758,368	4,735,945	55.75%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 5,167,803	2,524,708	2,887,011	19,505,221	33,140,270	33,140,270	9,675,638	23,464,632	70.80%

# State Public School Fund

# Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	215,343,027	153,751,695	61,591,332	28.60%
3200 Other State Allocations for Current Operations	314,666	123,985	232,463	-	625,407	419,939	-	419,939	100.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
<b>Total Funding Sources</b>	<b>\$ 190,600,368</b>	<b>195,775,724</b>	<b>200,282,459</b>	<b>202,353,681</b>	<b>210,401,597</b>	<b>215,762,966</b>	<b>153,751,695</b>	<b>62,011,271</b>	<b>28.74%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 129,919,024	125,570,156	124,053,607	128,335,376	131,117,407	132,198,355	94,035,216	38,163,139	28.87%
5200 Special Populations Services	18,327,371	18,586,409	22,612,279	20,304,653	27,158,301	25,574,979	18,309,969	7,265,011	28.41%
5300 Alternative Programs and Services	3,783,477	5,091,928	4,571,011	5,979,513	5,605,697	5,800,767	3,672,816	2,127,951	36.68%
5400 School Leadership Services	7,009,538	7,253,888	7,378,097	7,252,008	7,369,204	7,997,614	5,894,248	2,103,366	26.30%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	8,318,847	12,550,991	14,137,410	13,173,659	15,059,324	15,066,832	10,636,317	4,430,514	29.41%
<b>Total 5000 Instructional Programs</b>	<b>\$ 167,358,257</b>	<b>169,053,372</b>	<b>172,752,404</b>	<b>175,045,209</b>	<b>186,309,932</b>	<b>186,638,547</b>	<b>132,548,566</b>	<b>54,089,981</b>	<b>28.98%</b>



# State Public School Fund

# Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 557,927	375,834	448,217	422,305	312,414	367,492	292,187	75,305	20.49%
6200 Special Population Support and Development Services	64,209	49,917	2,695	51,247	152,710	110,168	37,119	73,049	66.31%
6300 Alternative Programs and Services Support	55,150	433	40	2,447	-	-	-	-	0.00%
6400 Technology Support Services	257,912	643,841	602,351	646,017	-	916,389	554,895	361,494	39.45%
6500 Operational Support Services	20,161,972	24,758,252	25,604,314	25,309,558	22,634,882	26,363,161	19,495,233	6,867,927	26.05%
6600 Financial and H.R. Support Services	1,109,466	13,273	32,079	25,000	124,423	380,637	149,907	230,730	60.62%
6700 Accountability Services	33,768	52,355	43,017	54,348	58,568	97,928	87,213	10,715	10.94%
6800 System-Wide Pupil Support Services	31,159	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	885,821	721,317	725,377	730,050	735,232	815,210	563,783	251,427	30.84%
Total 6000 Supporting Services	\$ 23,157,384	26,615,222	27,458,090	27,240,972	24,018,230	29,050,985	21,180,338	7,870,647	27.09%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	84,727	107,130	71,965	67,500	73,435	73,435	22,170	51,265	69.81%
Total 7000 Community Services	\$ 84,727	107,130	71,965	67,500	73,435	73,435	22,170	51,265	69.81%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 190,600,368	195,775,724	200,282,459	202,353,681	210,401,597	215,762,966	153,751,074	62,011,892	28.74%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	621		

# Local General Fund

# Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	79,304,155	81,504,155	83,021,859	89,876,401	87,097,884	87,097,884	65,323,413	21,774,471	25.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	916,332	749,040	814,828	750,000	760,000	760,000	619,197	140,803	18.53%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,180,000	3,894,050	3,894,050	-	3,894,050	100.00%
Fund Balance Appropriated	-	-	-	-	1,900,000	1,900,000	-	1,900,000	100.00%
Total Funding Sources	\$ 80,220,487	82,253,195	83,836,687	93,806,401	93,651,934	93,651,934	65,942,610	27,709,324	29.59%

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 24,002,178	24,019,139	19,202,198	26,031,357	27,592,587	27,267,738	14,763,060	12,504,678	45.86%
5200 Special Populations Services	5,219,250	4,811,939	1,637,501	1,899,248	1,991,398	1,991,398	1,343,355	648,043	32.54%
5300 Alternative Programs and Services	1,084,467	1,541,869	1,679,971	1,327,808	1,678,818	1,678,818	997,554	681,264	40.58%
5400 School Leadership Services	3,821,924	8,506,158	8,389,783	9,460,586	9,173,915	9,173,915	6,476,089	2,697,826	29.41%
5500 Co-Curricular Services	1,207,868	1,184,648	1,608,670	1,341,463	1,387,482	1,427,482	873,315	554,167	38.82%
5800 School Based Support Services	6,381,057	6,073,700	5,566,763	6,173,717	5,972,925	5,982,243	4,556,912	1,425,330	23.83%
Total 5000 Instructional Programs	\$ 41,716,744	46,137,453	38,084,886	46,234,179	47,797,125	47,521,594	29,010,285	18,511,309	38.95%

# Local General Fund

# Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 661,437	1,213,957	1,293,812	1,613,660	1,550,866	1,601,780	1,256,878	344,902	21.53%
6200 Special Population Support and Development Services	147,431	286,677	287,942	265,479	324,992	324,992	226,570	98,422	30.28%
6300 Alternative Programs and Services Support	51,821	154,137	157,520	197,214	206,796	206,796	103,117	103,678	50.14%
6400 Technology Support Services	4,799,923	3,421,438	3,845,819	4,776,058	5,151,672	5,100,050	3,027,979	2,072,071	40.63%
6500 Operational Support Services	25,073,296	26,228,163	25,855,701	29,728,074	28,332,000	27,616,413	19,128,990	8,487,423	30.73%
6600 Financial and H.R. Support Services	1,155,357	2,950,190	3,075,470	3,316,450	3,549,207	4,264,794	3,015,720	1,249,074	29.29%
6700 Accountability Services	279,142	332,360	434,876	515,709	526,573	526,573	228,319	298,254	56.64%
6800 System-Wide Pupil Support Services	343,861	411,853	412,202	317,593	454,564	454,564	301,606	152,959	33.65%
6900 Policy, Leadership, and Public Relations	1,108,060	1,830,879	2,741,338	2,793,953	2,142,306	2,142,306	1,675,731	466,575	21.78%
Total 6000 Supporting Services	\$ 33,620,328	36,829,654	38,104,680	43,524,190	42,238,976	42,238,268	28,964,910	13,273,359	31.42%
<b>7000 Community Services</b>									
7100 Community Services	\$ 143,972	13,481	11,375	12,805	-	708	515	193	27.28%
7200 Nutrition Services	520,476	132,582	87,285	77,989	95,832	95,832	4,484	91,349	95.32%
Total 7000 Community Services	\$ 664,448	146,063	98,660	90,794	95,832	96,540	4,998	91,542	94.82%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	2,756,626	1,038,905	27.37%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	2,756,626	1,038,905	27.37%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 2,348,026	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,348,026	-	-	-	-	-	-	-	-
Total Uses	\$ 81,382,472	86,517,259	79,712,326	93,806,401	93,651,934	93,651,934	60,736,819	32,915,114	35.15%
Sources Over/(Under) Uses	\$ (1,161,985)	(4,264,064)	4,124,361	-	-	-	5,205,791		

# Federal Grants Fund

# Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,905,016	8,256,116	8,648,900	51.16%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
<b>Total Funding Sources</b>	<b>\$ 29,266,516</b>	<b>15,810,393</b>	<b>15,189,121</b>	<b>16,918,994</b>	<b>16,079,635</b>	<b>16,905,016</b>	<b>8,256,116</b>	<b>8,648,900</b>	<b>51.16%</b>

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 3,127,757	913,787	1,498,976	1,518,092	951,328	1,642,626	968,859	673,768	41.02%
5200 Special Populations Services	6,217,275	8,483,644	7,339,534	7,379,976	6,052,084	4,937,227	2,353,880	2,583,347	52.32%
5300 Alternative Programs and Services	4,733,281	5,054,458	4,946,300	5,339,000	6,141,301	6,639,716	4,376,855	2,262,861	34.08%
5400 School Leadership Services	4,117,138	45,760	3,700	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	5,638,005	650,087	523,330	900,000	265,837	748,828	342,009	406,820	54.33%
<b>Total 5000 Instructional Programs</b>	<b>\$ 23,833,456</b>	<b>15,147,736</b>	<b>14,311,840</b>	<b>15,137,068</b>	<b>13,410,550</b>	<b>13,968,398</b>	<b>8,041,602</b>	<b>5,926,796</b>	<b>42.43%</b>

# Federal Grants Fund

# Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 351,601	49,310	166,915	175,000	-	3,529	83,586	(80,057)	-2268.54%
6200 Special Population Support and Development Services	198,119	133,417	138,737	144,986	150	152,327	93,589	58,738	38.56%
6300 Alternative Programs and Services Support	30,096	-	44,057	-	-	16,792	8,074	8,718	51.92%
6400 Technology Support Services	448,942	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	3,109,692	75,841	57,604	-	-	93,352	29,265	64,086	68.65%
6600 Financial and H.R. Support Services	568,218	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	115,106	126,552	80,644	80,700	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	10,526	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	391,569	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 5,223,869	385,120	487,957	400,686	150	266,000	214,514	51,486	19.36%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	32,418	2,993	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 32,418	2,993	-	-	-	-	-	-	0.00%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	176,773	274,544	389,324	448,584	395,436	403,799	-	403,799	100.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,266,820	-	2,266,820	100.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 176,773	274,544	389,324	1,381,240	2,668,935	2,670,619	-	2,670,619	100.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	-	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,905,016	8,256,116	8,648,900	51.16%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	-	-	

# Capital Outlay Fund

## Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	904,923	(904,923)	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	3,139,075	4,122,006	4,524,315	97,716,315	33,737,491	33,737,491	9,175,461	24,562,029	72.80%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	3,100	-	-	-	2,468	(2,468)	0.00%
4800 Local Sources Restricted	4,057,171	172,582	33,552	-	904,924	904,924	142,788	762,136	84.22%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	612,151	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,013,198	1,063,198	-	1,063,198	100.00%
Total Funding Sources	\$ 7,641,864	6,486,478	5,529,457	98,328,466	35,655,613	35,705,613	10,225,640	25,479,973	71.36%

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 91,323	658,713	271,475	283,019	133,545	133,545	135,532	(1,987)	-1.49%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ 91,323	658,713	271,475	283,019	133,545	133,545	135,532	(1,987)	-1.49%

# Capital Outlay Fund

## Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	967,430	967,430	371,425	596,006	61.61%
6500 Operational Support Services	-	-	-	10,855,053	1,414,368	1,464,368	1,337,464	126,904	8.67%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	4,540,466	1,925,998	1,283,225	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 4,540,466	1,925,998	1,283,225	10,855,053	2,381,798	2,431,798	1,708,889	722,909	29.73%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	67,685,173	-	-	-	-	0.00%
7200 Nutrition Services	-	-	25,750	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ -	-	25,750	67,685,173	-	-	-	-	0.00%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 2,431,773	2,055,670	2,686,245	19,505,221	33,140,270	33,140,270	9,675,638	23,464,632	70.80%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,877,391	4,247,560	3,654,735	19,505,221	33,140,270	33,140,270	9,675,638	23,464,632	70.80%
Total Uses	\$ 7,509,180	6,832,271	5,235,185	98,328,466	35,655,613	35,705,613	11,520,059	24,185,554	67.74%
Sources Over/(Under) Uses	\$ 132,684	(345,793)	294,272	-	-	-	(1,294,419)		

# Child Nutrition Fund

# Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	11,103	9,000	788	-	-	10,000	-	10,000	100.00%
3400 State Allocations Restricted to Capital				-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	8,606,659	9,032,527	9,168,319	9,269,518	9,269,518	9,269,518	7,020,672	2,248,846	24.26%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	5,412,998	1,599,318	22.81%
4400 Local Sources Unrestricted	27,973	27,175	24,866	-	23,000	23,000	20,793	2,207	9.60%
4800 Local Sources Restricted	40,490	225,459	125,425	-	1,000	1,000	9,503	(8,503)	-850.30%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	1,484,165	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,484,165	1,484,165	-	1,484,165	100.00%
Total Funding Sources	\$ 16,487,527	17,028,019	16,930,024	17,800,000	17,800,000	17,800,000	12,463,966	5,336,034	29.98%

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ -	-	-	-	-	-	-	-	0.00%



# Child Nutrition Fund

# Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	11,902,760	4,692,876	28.28%
Total 7000 Community Services	\$ 14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	11,902,760	4,692,876	28.28%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	772,564	431,800	35.85%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	772,564	431,800	35.85%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
Total Uses	\$ 16,292,123	17,225,017	17,381,272	17,800,000	17,800,000	17,800,000	12,675,325	5,124,675	28.79%
Sources Over/(Under) Uses	\$ 195,404	(196,998)	(451,248)	-	-	-	(211,358)		

# After School Program Fund

## Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	2,433	2,622	10	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	4,206,935	4,274,849	4,445,298	4,500,000	4,388,750	4,388,750	3,048,517	1,340,233	30.54%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	18,106	11,403	13,317	-	-	-	9,424	(9,424)	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	446,600	446,600	-	446,600	100.00%
<b>Total Funding Sources</b>	<b>\$ 4,227,474</b>	<b>4,288,874</b>	<b>4,458,625</b>	<b>4,500,000</b>	<b>4,835,350</b>	<b>4,835,350</b>	<b>3,057,941</b>	<b>1,777,409</b>	<b>36.76%</b>

### Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
<b>Total 5000 Instructional Programs</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# After School Program Fund

## Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
<b>7000 Community Services</b>									
7100 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	2,733,930	1,319,420	32.55%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	2,733,930	1,319,420	32.55%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 4,408,276	4,235,763	4,548,632	4,500,000	4,835,350	4,835,350	2,936,329	1,899,021	39.27%
Sources Over/(Under) Uses	\$ (180,802)	53,111	(90,007)	-	-	-	121,612		

# Other Specific Revenue Fund

# Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	536,196	1,342,684	900,585	928,200	927,678	927,678	649,993	277,686	29.93%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	3,003,003	3,186,554	(183,551)	-6.11%
3800 Other Restricted Federal Sources	301,648	303,358	308,520	655,500	308,520	308,520	181,805	126,715	41.07%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	32,576	48,852	58,793	-	45,000	47,663	30,481	17,182	36.05%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	518,909	589,510	3,105,589	245,000	259,536	394,516	437,516	(43,000)	-10.90%
4800 Local Sources Restricted	2,686,627	2,221,292	2,698,686	1,196,561	2,719,205	3,172,037	814,177	2,357,860	74.33%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,000,000	1,389,484	1,389,484	-	1,389,484	100.00%
Fund Balance Appropriated	-	-	-	-	2,879,561	2,879,561	-	2,879,561	100.00%
Total Funding Sources	\$ 5,073,292	5,924,874	7,962,212	6,025,261	9,393,686	12,122,462	5,300,524	6,821,938	56.28%

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 512,808	4,202,633	1,676,267	-	2,427,766	2,872,278	1,353,935	1,518,343	52.86%
5200 Special Populations Services	322,374	920,663	1,990,997	3,200,493	3,780,922	5,715,723	4,030,275	1,685,449	29.49%
5300 Alternative Programs and Services	176,891	723,946	918,296	1,837,491	1,881,122	1,935,958	604,641	1,331,316	68.77%
5400 School Leadership Services	40,057	202,959	291,915	75,988	102,183	286,135	263,291	22,844	7.98%
5500 Co-Curricular Services	31,971	36,747	20,564	319,434	25,585	25,585	-	25,585	100.00%
5800 School Based Support Services	260,423	340,898	419,779	351,088	324,644	412,487	314,635	97,853	23.72%
Total 5000 Instructional Programs	\$ 1,344,524	6,427,846	5,317,818	5,784,494	8,542,222	11,248,166	6,566,776	4,681,390	41.62%

# Other Specific Revenue Fund

## Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 14,766	9,434	10,914	2,500	21,731	34,231	3,087	31,144	90.98%
6200 Special Population Support and Development Services	-	-	25	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	2,676,739	305,702	-	-	-	-	-	0.00%
6500 Operational Support Services	32,817	1,210	2,773	500	6,796	17,128	24,426	(7,298)	-42.61%
6600 Financial and H.R. Support Services	184,388	74,840	67,488	-	363,184	363,184	55,727	307,458	84.66%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	93,192	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	38,503	-	12,831	-	128,852	128,852	106,658	22,194	17.22%
Total 6000 Supporting Services	\$ 363,666	2,762,223	399,733	3,000	520,563	543,395	189,898	353,497	65.05%
<b>7000 Community Services</b>									
7100 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	237,566	51,536	17.83%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	237,566	51,536	17.83%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	6,428	2,444	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	26,779	13,521	33.55%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 82,287	76,433	34,493	84,466	41,800	41,800	26,779	15,021	35.94%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 1,960,787	9,513,585	6,042,422	6,025,261	9,393,686	12,122,462	7,021,018	5,101,444	42.08%
Sources Over/(Under) Uses	\$ 3,112,505	(3,588,711)	1,919,790	-	-	-	(1,720,494)		

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Benton Heights	Partial Roofing: Building 1 sections .02, .05, .08. Approx. 870 s.f.	\$ 21,200	-	21,200	21,200	-	NH - 1,200
Preventive Maint.	Benton Heights	Replace flooring in North Hall	24,150	-	24,150	-	24,150	
Identified and Emerging	Benton Heights	Install new fire alarm (combine units to one panel and/or	\$ 57,000	-	57,000	8,400	48,600	Griffin 8,400
Other Capital	Benton Heights	Fencing at playground	-	4,531	4,531	4,531	-	
Jury Award YR1	CATA	Partial Roofing: Building 1 section .01 Approx. 44,500 s.f.	\$ 667,500	96,400	763,900	763,900	-	
Jury Award YR1	CATA	Strategic Fencing and HID's at 3 doors	11,250	12,387	23,637	23,637	-	
Preventive Maint.	CATA	Replace partitions in (4) restrooms	\$ 30,000	-	30,000	-	30,000	
Identified and Emerging	Cosmetology	Install new fire alarm (combine units to one panel and/or serviceability)	35,000	-	35,000	2,800	32,200	Griffin 2,800
Identified and Emerging	Cosmetology	Install new security system (serviceability)	\$ 15,000	-	15,000	5,460	9,540	
Jury Award YR1	Cuthbertson High	Strategic Fencing (none) and HID's at 2 doors	4,500	-	4,500	4,018	482	
Jury Award YR1	Cuthbertson Middle	Strategic Fencing (none) and HID at 1 door	\$ 2,250	-	2,250	2,126	124	
Identified and Emerging	East	Install new fire alarm (combine units to one panel and/or serviceability)	51,250	-	51,250	7,300	43,950	Griffin 7,300
Jury Award YR1	East Union	Partial Roofing: Building 1 section .08 and Building 2 section .04 Approx. 4,103 s.f.	\$ 58,220	-	58,220	58,220	-	NH 4,600 Interstate 53,620
Identified and Emerging	East Union	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	9,800	47,200	Griffin 9,800
Identified and Emerging	East Union	Install new security system (serviceability)	\$ 17,000	-	17,000	12,204	4,796	
Jury Award YR1	East Union	Strategic Fencing and HID's at 3 doors	9,250	5,833	15,083	15,083	-	
Jury Award YR2	East Union	g. Administration A/R (Replace reception counter to meet ADA, interior wall repairs in admin., carpet replacement) (Ref # 50b, 51d, 52c)--security doors in CIP Yr 1	\$ 49,391	(49,390)	1	1	0	
Identified and Emerging	Facilities	Install new fire alarm (combine units to one panel and/or serviceability)	42,500	-	42,500	4,600	37,900	Griffin 4,600
Jury Award YR1	Forest Hills	Partial Roofing: Building 1 sections .06, .08, .09, .10, .11, .21, .22, .23, .25, .28, .30. Approx. 33,877 s.f.	\$ 501,000	-	501,000	501,000	-	NH 36,300 AAR 464,700
Jury Award YR1	Forest Hills	Handrail/ramps @ cafeteria and greenhouse for ADA compliance (CFS Ref. 28)	38,500	-	38,500	-	38,500	
Jury Award YR1	Forest Hills	Replace electric water coolers for ADA compliance (See CFS Pg. 14)	\$ 11,000	-	11,000	-	11,000	
Jury Award YR1	Forest Hills	Strategic Fencing and HID's at 3 doors	11,750	6,129	17,879	17,879	-	
Jury Award YR1	Forest Hills	d. ADA Issues and extensive work on all playfields needed.	\$ 97,680	-	97,680	1	97,679	
Jury Award YR1	Forest Hills	Football stadium emergency lighting (CFS Pg. 15)	16,500	-	16,500	-	16,500	
Other Capital	Forest Hills	Change Order 1 for 13/14 Roofing Project	\$ 20,410	-	20,410	20,410	-	
Other Capital	Forest Hills	Change Order 3 for 13/14 ADA Stadium Project	8,593	-	8,593	8,593	-	
Other Capital	Forest Hills	Change Order 4 for 13/14 ADA Stadium Project	\$ 30,726	-	30,726	30,726	-	
Other Capital	Forest Hills	Change Order 5 for 13/14 ADA Stadium Project	-	1,697	1,697	1,697	(0)	
Other Capital	Forest Hills	Change Order 6 for 13/14 ADA Stadium Project	\$ -	17,820	17,820	17,820	0	
Other Capital	Forest Hills	Stadium	454,654	-	454,654	380,808	73,846	Construction in Progress
Jury Award YR1	Hemby Bridge	Partial Roofing: Building 1 section .06 and Building 2 sections .04, .05, .06. Approx. 2,443 s.f.	\$ 36,650	-	36,650	30,220	6,430	NH 2,000 Rike 28,220
Identified and Emerging	Hemby Bridge	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	6,700	48,300	Griffin 6,700

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Indian Trail	Partial Roofing: Building 1 sections .04, .15, .16, .17, .25, .26, .27, .28. Approx. 18,993 s.f.	\$ 298,557	-	298,557	295,319	3,238	NH - 29,000 Rike 252,230
Jury Award YR1	Indian Trail	ADA access @ front entrance and auditorium	75,000	-	75,000	10,500	64,500	
Preventive Maint.	Indian Trail	Electrical Upgrades: MDP replacement in C hall boiler room	\$ 51,230	-	51,230	-	51,230	
Other Capital	Marshville	VCT replacement	19,349	-	19,349	19,349	-	
Jury Award YR1	Marvin Ridge High	Strategic Fencing (none) and HID's at 6 doors	\$ 13,500	8	13,508	13,508	-	
Jury Award YR1	Marvin Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	(2,324)	8,926	8,926	-	
Jury Award YR1	Monroe High	Partial Roofing: Building 1 sections .01, .03, .04, .13, .14, .17, .18, .22 and Building 2 section .10. Approx. 47,525 s.f.	\$ 712,900	-	712,900	53,500	659,400	
Identified and Emerging	Monroe High	Combine security system into one unit - Bosch	15,000	-	15,000	11,956	3,044	
Preventive Maint.	Monroe High	Sidewalks that are in need of repair/replacement	\$ 28,000	-	28,000	-	28,000	
Jury Award YR1	Monroe High	Strategic Fencing and HID's at 5 doors	18,750	3,874	22,624	22,624	-	
Jury Award YR1	Monroe Middle	Partial Roofing: Building 1 section .05. Approx. 2,210 s.f.	\$ 1	-	1	1	-	AAR Completed out of 9.5
Jury Award YR1	Monroe Middle	Restroom renovations for ADA compliance, to meet current code, and new finishes	301,050	22,400	323,450	323,450	-	DH&A Design Fee 16,750
Jury Award YR1	Monroe Middle	Strategic Fencing and HID's at 3 doors	\$ 8,750	4,696	13,446	13,446	-	
Identified and Emerging	Old Fairview	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	4,400	52,600	Griffin 4,400
Identified and Emerging	Old Fairview	Install new security system (serviceability)	\$ 17,000	-	17,000	12,400	4,600	
Other Capital	Old Fairview	Strategic Fencing	-	9,667	9,667	9,667	-	
Jury Award YR1	Parkwood High	Partial Roofing: Building 1 sections .13, .15, .19, .20, .22, .26, .27, .28, .29, .30, .31, .32. and Building 5 section .01, Building 6 section .01, building 7 sections .01, .02. Approx. 63,964 s.f.	\$ 960,450	-	960,450	705,100	255,350	
Identified and Emerging	Parkwood High	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	13,200	43,800	Griffin 13,200
Jury Award YR1	Parkwood High	Replace track and add drainage (CFS Ref. 30d; reassessed as safety since CFS completed)	\$ 405,000	83,385	488,385	488,385	-	RBS Design Fee 28,885, L&A 7,700
Other Capital	Parkwood High	Strategic Fencing and HID's at 1 door	-	20,796	20,796	20,796	-	Vanquish 17,164 Brack 3,632
Preventive Maint.	Parkwood Middle	Replace bathroom partitions in old section of school and two locker rooms (end of service life - repair by replacement)	\$ 100,000	-	100,000	-	100,000	
Preventive Maint.	Parkwood Middle	Replace wooden exterior doors to FRP and new hardware	70,000	-	70,000	-	70,000	
Jury Award YR1	Parkwood Middle	Strategic Fencing and HID's at 2 doors	\$ 11,400	(4,482)	6,918	6,918	-	
Jury Award YR1	Parkwood Middle	Install entry vestibule	37,500	(6,231)	31,269	31,269	-	DH&A Design Fee 4,500, Encompass 29,500, CO1 1,769
Identified and Emerging	Piedmont High	Install new security system (serviceability)	\$ 19,000	(19,000)	-	-	-	
Jury Award YR1	Piedmont High	Strategic Fencing and HID's at 2 doors	14,500	3,037	17,537	17,537	-	
Other Capital	Piedmont High	Change Order 2 for 13/14 Stadium Project	\$ 33,451	-	33,451	33,451	-	
Other Capital	Piedmont High	Install new security system (serviceability)	-	19,000	19,000	8,618	10,382	

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Piedmont Middle	Partial Roofing: Building 1 sections .01, .02, .03, .04 and Building 2 section .01, Building 3 section .01. Approx. 72,591 s.f.	\$ 1,081,900	(22,400)	1,059,500	1,051,200	8,300	NH - 76,000
Preventive Maint.	Piedmont Middle	Storm water replacement to correct broken pipe feeding into sanitary sewer	175,000	-	175,000	4,900	170,100	L&A 4,900
Jury Award YR1	Piedmont Middle	Strategic Fencing and HID's at 2 doors	\$ 12,250	(650)	11,600	11,600	-	
Jury Award YR1	Piedmont Middle	Install entry vestibule	37,500	(5,949)	31,551	31,269	282	DH&A Design Fee 4,500
Jury Award YR1	Porter Ridge High	Strategic Fencing (none) and HID's at 6 doors	\$ 13,500	(746)	12,754	12,754	-	
Jury Award YR1	Porter Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	(267)	10,983	10,983	-	
Other Capital	Porter Ridge Middle	Emergency Boiler Repair	\$ 14,561	-	14,561	14,561	-	
Preventive Maint.	Prospect	Replace flooring (ACBM)	252,415	81,385	333,800	333,800	-	
Jury Award YR1	Prospect	ADA Project - access to MCR's (CFS Ref. 43b) and toilet renovation (CFS Ref. pg. 9)	\$ 152,781	-	152,781	1	152,780	
Identified and Emerginq	Prospect	e. Toilet Rooms (Address accessible doors, 5x5 stalls & Gym RR's) (Ref. Toilet Rooms Pg. 9)	86,781	-	86,781	1	86,780	
Preventive Maint.	Prospect	Replace partitions in (4) restrooms (end of service life - repair by replacement)	\$ 30,000	-	30,000	-	30,000	
Identified and Emerginq	Rock Rest	Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed.	1,951,000	-	1,951,000	5,000	1,946,000	YCH Program Charette- 5,000
Preventive Maint.	Sardis	Install new fire alarm (combine units to one panel and/or serviceability)	\$ 55,000	-	55,000	6,800	48,200	Griffin 6,800
Preventive Maint.	South Providence	Replace partitions (2) restrooms (end of service life - repair by replacement)	15,000	-	15,000	-	15,000	
Jury Award YR1	South Providence	Strategic Fencing and HID's at 3 doors	\$ 7,250	1,315	8,565	8,565	-	
Jury Award YR1	Sun Valley High	Partial Roofing: Building 1 sections .02, .03, .04, .05, .14, .22a, .22 and Building 15 section .01, Building 24 sections .01, .02, building 27 sections .01. Approx. 66,044 s.f.	565,500	228,000	793,500	793,500	-	
Preventive Maint.	Sun Valley High	Replace VCT on math hall and classrooms	\$ 93,620	-	93,620	-	93,620	
Jury Award YR1	Sun Valley High	Strategic Fencing and HID's at 3 doors	13,250	13,181	26,431	26,431	-	
Other Capital	Sun Valley High	Change Order 1 for 13/14 ADA Project	\$ 16,801	-	16,801	16,801	-	
Jury Award YR1	Sun Valley Middle	Partial Roofing: Building 1 sections .01, .05 and Building 2 section .01, Building 3 sections .01, building 4 section .01, building 11 section .03. Approx. 31,196 s.f.	461,000	(83,385)	377,615	296,000	81,615	NH - 32,000
Identified and Emerginq	Sun Valley Middle	Install new security system (serviceability)	\$ 17,000	-	17,000	10,050	6,950	
Preventive Maint.	Sun Valley Middle	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	65,000	-	65,000	-	65,000	
Jury Award YR1	Sun Valley Middle	Strategic Fencing and HID's at 2 doors	\$ 11,550	12,727	24,277	24,277	-	
Jury Award YR1	Sun Valley Middle	Install entry vestibule	37,500	(6,183)	31,317	31,269	48	DH&A Design Fee 4,500
Identified and Emerginq	Union	Install new fire alarm (combine units to one panel and/or serviceability)	\$ 55,000	-	55,000	5,700	49,300	Griffin 5,700
Preventive Maint.	Various	Roofing maintenance for various sites	97,032	(96,898)	134	1	133	
Furniture	Various	Furniture at Various Schools	\$ 133,545	-	133,545	138,321	(4,777)	Purchase Order Issued
EC BUS	Various	One EC Bus	84,444	-	84,444	84,444	-	Purchase Order Issued
Activity Buses	Various	5 Activity Buses	\$ 475,000	-	475,000	433,547	41,453	Purchase Order Issued
Other Capital	Various	Additional Access CO1 from 13/14 project	27,200	-	27,200	27,200	-	
Identified and Emerginq	Walter Bickett Ed	Add security keypad in gym and C building	\$ 5,000	-	5,000	1	4,999	



# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Identified and Emerging	Walter Bickett Elementary	a. Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed. Teacher Workroom has been converted to a classroom) (Ref. # 13) (Est. based on 6,000 s.f. @ \$170/s.f. for new CR's, 4 itinerant offices/tutoring space @ 400 s.f. @ \$170/s.f., Teacher Workroom @ 400 sf. @ \$190/s.f.)	1,876,000	-	1,876,000	492,500	1,383,500	RBS Program Charette - 5,000
Jury Award YR1	Weddington Elementary/Middle	Partial Roofing: Building 1 sections .01 - .39 except .06, .11, .12, .13 Approx. 172,359 s.f.	\$ 2,277,723	(128,304)	2,149,419	1,858,352	291,067	NH - 181,000 Weathergard 1,149,132 (Contract one) Weathergard 528,220 (Contract two)
Jury Award YR1	Weddington High	Strategic Fencing (none) and HID's at 3 doors	6,750	822	7,572	7,572	-	
Other Capital	Weddington High	Emergency Chiller replacement	\$ 176,308	-	176,308	176,308	(0)	
Jury Award YR1	Weddington Middle	Strategic Fencing (none) and HID at 1 door	2,250	5,119	7,369	7,369	-	
Preventive Maint.	Wesley Chapel	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	\$ 63,495	-	63,495	-	63,495	
Jury Award YR1	Wesley Chapel	g. Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways. (Ref. Data/Comm Pa. 13)*	13,200	-	13,200	-	13,200	
Jury Award YR1	Western Union	Partial Roofing: Building 1 sections .01, .02, .03, .04, .05, .06, .07, .08, .09, .16, .17, .18, .22, .23, .24 Approx. 86,115 s.f.	\$ 1,002,900	(228,000)	774,900	754,970	19,930	NH - 72,000
Preventive Maint.	Western Union	Replace flooring (ACBM)	241,699	-	241,699	1	241,698	
Jury Award YR3	Western Union	f. Wiring (Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways). (Ref. Pg. 15)	\$ 18,500	-	18,500	-	18,500	
Jury Award YR2	Wingate	Classroom A/R to replace MCRs	2,485,435	-	2,485,435	5,000	2,480,435	Little Program Charette - 5,000
Other Capital	Wingate	Emergency HVAC replacement due to roofing project	227,968	-	227,968	227,968	(0)	
Total All Projects			20,217,420	-	20,217,420	10,992,471	9,224,949	

## Summary:

Activity Buses	475,000	-	475,000	433,547	41,453
EC Bus	84,444	-	84,444	84,444	-
Furniture	133,545	-	133,545	138,321	(4,777)
Identified and Emerging	4,485,531	(19,000)	4,466,531	612,472	3,854,059
Jury Award Yr1	10,063,912	10,392	10,074,304	8,353,879	1,720,425
Jury Award Yr2	2,534,826	(49,390)	2,485,436	5,001	2,480,435
Jury Award Yr3	18,500	-	18,500	-	18,500
Other Capital	1,030,021	73,511	1,103,532	1,019,304	84,227
Preventive Maint.	1,391,641	(15,513)	1,376,128	345,502	1,030,626
Total All Projects	20,217,420	-	20,217,420	10,992,471	9,224,949

# Personnel Count Summary by Function

Function	Function Description	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
<b>5000 Instructional Programs</b>								
5100	Regular Instructional Services	2,358.00	34.00	23.00	-	-	10.00	2,425.00
5200	Special Populations Services	476.00	3.00	75.00	-	-	95.00	649.00
5300	Alternative Programs and Services	113.00	16.00	105.00	-	-	20.00	254.00
5400	School Leadership Services	108.00	129.00	-	-	-	5.00	242.00
5500	Co-Curricular Services	-	1.00	-	-	-	-	1.00
5800	School-Based Support Services	233.00	102.00	2.00	-	-	6.00	343.00
Total Instructional Programs Personnel		3,288.00	285.00	205.00	-	-	136.00	3,914.00
<b>6000 Supporting Services</b>								
6100	Support and Development Services	7.00	18.00	-	-	-	-	25.00
6200	Special Population Support and Development Se	1.00	2.00	4.00	-	-	-	7.00
6300	Alternative Programs and Services	-	1.00	-	-	-	-	1.00
6400	Technology Support Services	-	48.00	-	-	-	-	48.00
6500	Operational Support Services	715.00	116.00	-	-	-	-	831.00
6600	Financial and Human Resources	9.00	30.00	-	-	-	-	39.00
6700	Accountability Services	1.00	4.00	-	-	-	-	5.00
6800	System-Wide Pupil Support Services	-	7.00	-	-	-	-	7.00
6900	Policy, Leadership, and Public Relations Services	6.00	10.00	-	-	-	2.00	18.00
Total Supporting Services Personnel		739.00	236.00	4.00	-	-	2.00	981.00
<b>7000 Community Services</b>								
7100	Child Care Services	-	-	-	-	104.00	-	104.00
7200	Nutrition Services	1.00	-	-	274.00	-	-	275.00
Total Community Services Personnel		1.00	-	-	274.00	104.00	-	379.00
<b>8000 Non-Programmed Charges</b>								
8600	Educational Foundation	-	-	-	-	-	1.00	1.00
Total Non-Programmed Charges Personnel		-	-	-	-	-	1.00	1.00
Total All Personnel		4,028.00	521.00	209.00	274.00	104.00	139.00	5,275.00

## Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

# Personnel Count Summary by Position

Position #	Position Title	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
111	Superintendent	1.00	-	-	-	-	-	1.00
112	Associate and Deputy Superintendent	3.00	-	-	-	-	-	3.00
113	Director and/or Supervisor	4.00	17.00	-	-	1.00	1.00	23.00
114	Principal	52.00	-	-	-	-	2.00	54.00
115	Finance Officer	1.00	-	-	-	-	-	1.00
116	Assistant Principal	39.00	35.00	-	-	-	-	74.00
117	Other Assistant Principal Assignment	-	13.00	-	-	-	-	13.00
118	Assistant Superintendent	1.00	-	-	-	-	-	1.00
121	Teacher	2,357.00	12.00	127.00	-	-	48.00	2,544.00
122	Interim Teacher	-	-	-	-	-	-	-
123	JROTC Teacher	2.00	-	-	-	-	10.00	12.00
124	Foreign Exchange (VIF)	64.00	-	-	-	-	-	64.00
131	Instructional Support I	209.00	-	2.00	-	-	6.00	217.00
132	Instructional Support II	47.00	-	-	-	-	1.00	48.00
133	Psychologist	29.00	-	-	-	-	-	29.00
135	Instructional Facilitators	30.00	25.00	2.00	-	-	1.00	58.00
142	Teacher Assistants-NCLB	361.00	23.00	51.00	-	-	61.00	496.00
143	Tutor (within the Instructional day)	2.00	4.00	10.00	-	-	-	16.00
144	Interpreter, Brailist, Translator, Education Interp	25.00	-	4.00	-	-	-	29.00
145	Therapist	26.00	1.00	-	-	-	3.00	30.00
146	School-Based Specialist	19.00	30.00	9.00	-	-	1.00	59.00
147	Monitor	80.00	3.00	-	-	-	-	83.00
151	Office Support	36.00	177.00	4.00	6.00	4.00	4.00	231.00
152	Technician	1.00	50.00	-	-	-	-	51.00
153	Administrative Specialist	4.00	23.00	-	6.00	2.00	1.00	36.00
171	Driver	325.00	-	-	-	-	-	325.00
173	Custodian	264.00	-	-	-	-	-	264.00
174	Cafeteria Worker	-	-	-	212.00	-	-	212.00
175	Skilled Trades	46.00	107.00	-	-	-	-	153.00
176	Manager	-	1.00	-	50.00	41.00	-	92.00
178	After School Care Staff	-	-	-	-	56.00	-	56.00
<b>Total All Personnel</b>		<b>4,028.00</b>	<b>521.00</b>	<b>209.00</b>	<b>274.00</b>	<b>104.00</b>	<b>139.00</b>	<b>5,275.00</b>

## Notes:

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# 2014-2015 Membership Report Summary

School Type	Cap	September	October	November	December	January	February	March	April	May
Elementary Schools	26,159	18,744	18,777	18,814	18,853	18,504	-	-	-	-
Middle Schools	12,100	10,187	10,174	10,180	10,174	10,158	-	-	-	-
High Schools	14,500	11,478	11,488	11,458	11,396	11,317	-	-	-	-
Special Schools	-	1,598	1,596	1,610	1,606	1,585	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	42,029	41,564	-	-	-	-

**NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.**

**NOTE: Due to State reporting time lines, Monthly School Membership Report data will be on a one to two month delay.**

# 2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
<b>Elementary Schools</b>										
Antioch Elementary	1,000	745	747	746	746	747	-	-	-	-
Benton Heights Elementary	-	631	632	631	623	608	-	-	-	-
East Elementary	870	547	546	542	555	539	-	-	-	-
Fairview Elementary	870	564	560	561	558	559	-	-	-	-
Hemby Bridge Elementary	870	507	504	503	516	497	-	-	-	-
Indian Trail Elementary	922	686	689	685	684	660	-	-	-	-
Kensington Elementary	1,000	691	698	698	707	708	-	-	-	-
Marshville Elementary	819	483	476	485	488	470	-	-	-	-
Marvin Elementary	1,000	633	636	640	646	611	-	-	-	-
New Salem Elementary	489	300	300	302	302	304	-	-	-	-
New Town Elementary	1,000	1,007	1,015	1,020	1,019	1,000	-	-	-	-
Poplin Elementary	1,000	722	721	724	732	729	-	-	-	-
Porter Ridge Elementary	1,000	481	481	484	490	484	-	-	-	-
Prospect Elementary	686	464	464	470	466	466	-	-	-	-
Rea View Elementary	1,000	654	656	656	657	655	-	-	-	-
Rock Rest Elementary	870	700	698	684	668	652	-	-	-	-
Rocky River Elementary	1,000	847	846	846	846	830	-	-	-	-
Sandy Ridge Elementary	1,000	660	659	666	666	667	-	-	-	-
Sardis Elementary	870	595	600	607	598	560	-	-	-	-
Shiloh Elementary	1,000	564	571	569	575	562	-	-	-	-
Stallings Elementary	1,000	576	579	572	579	576	-	-	-	-
Sun Valley Elementary	1,000	696	698	696	695	694	-	-	-	-
Union Elementary	686	397	392	395	399	381	-	-	-	-
Unionville Elementary	870	699	705	704	702	692	-	-	-	-
Walter Bickett Elementary	870	695	706	707	713	695	-	-	-	-
Waxhaw Elementary	1,000	642	642	649	650	617	-	-	-	-
Weddington Elementary	1,000	731	731	744	747	739	-	-	-	-
Wesley Chapel Elementary	870	550	550	554	557	557	-	-	-	-
Western Union Elementary	778	661	659	658	661	654	-	-	-	-
Wingate Elementary	819	616	616	616	608	591	-	-	-	-
<b>Total Elementary Schools</b>	<b>26,159</b>	<b>18,744</b>	<b>18,777</b>	<b>18,814</b>	<b>18,853</b>	<b>18,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
<b>Middle Schools</b>										
Cuthbertson Middle	1,400	1,133	1,132	1,140	1,151	1,150	-	-	-	-
East Union Middle	1,250	909	909	898	886	887	-	-	-	-
Marvin Ridge Middle	1,400	1,267	1,269	1,269	1,265	1,262	-	-	-	-
Monroe Middle	1,300	1,066	1,064	1,061	1,053	1,047	-	-	-	-
Parkwood Middle	1,250	966	969	969	969	964	-	-	-	-
Piedmont Middle	1,250	1,099	1,093	1,096	1,090	1,092	-	-	-	-
Porter Ridge Middle School	1,400	1,385	1,386	1,394	1,400	1,402	-	-	-	-
Sun Valley Middle	1,600	1,365	1,353	1,352	1,357	1,352	-	-	-	-
Weddington Middle	1,250	997	999	1,001	1,003	1,002	-	-	-	-
Total Middle Schools	12,100	10,187	10,174	10,180	10,174	10,158	-	-	-	-
<b>High Schools</b>										
Cuthbertson High	1,900	1,448	1,455	1,459	1,454	1,448	-	-	-	-
Forest Hills High	1,475	938	942	938	922	922	-	-	-	-
Marvin Ridge High	1,900	1,580	1,582	1,580	1,577	1,559	-	-	-	-
Monroe High	1,200	1,009	1,011	997	981	975	-	-	-	-
Parkwood High	1,435	1,010	1,011	1,011	1,012	1,001	-	-	-	-
Piedmont High	1,530	1,245	1,241	1,237	1,230	1,219	-	-	-	-
Porter Ridge High School	1,700	1,594	1,593	1,591	1,586	1,580	-	-	-	-
Sun Valley High	1,660	1,306	1,308	1,298	1,287	1,273	-	-	-	-
Weddington High	1,700	1,348	1,345	1,347	1,347	1,340	-	-	-	-
Total High Schools	14,500	11,478	11,488	11,458	11,396	11,317	-	-	-	-
<b>Special Schools</b>										
Union County Early College	-	343	343	343	343	339	-	-	-	-
Central Academy of Technology & Arts	-	802	801	800	792	783	-	-	-	-
South Providence	-	110	111	118	140	133	-	-	-	-
Walter Bickett Education Center	-	271	270	279	261	261	-	-	-	-
Wolfe School	-	72	71	70	70	69	-	-	-	-
Total Special Schools	-	1,598	1,596	1,610	1,606	1,585	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	42,029	41,564	-	-	-	-

NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.

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